

UNITED STATES DEPARTMENT OF AGRICULTURE
 AGRICULTURAL ADJUSTMENT ADMINISTRATION
 WASHINGTON, D. C.

1940 PARITY PAYMENT PROGRAM - WESTERN REGION

PROCEDURE FOR THE EXAMINATION OF FORMS ACP-111 AND FOR
 THE PREPARATION AND DISTRIBUTION OF VOUCHER FORMS ON
 WHICH PAYMENTS DUE UNDER SUCH APPLICATIONS ARE CERTIFIED

I. RECEIVING, RECORDING, AND PREPARATION OF LOTS

Forms ACP-111 will be received in duplicate from the counties, listed on Transmittal Sheets, Form WR-322 or WD-10. All Forms ACP-111 shall be handled in accordance with that portion of the flow procedure applicable to applications for payment outlined in WRP-39-104. Only Forms ACP-111 submitted in connection with the same commodity shall be included in the same lot.

II. EXAMINATION OF FORMS ACP-111

A. The general procedure outlined in WRP-39-105 for the examination of applications for payment must be strictly adhered to in the examination of all Forms ACP-111, except -

1. In connection with signatures any application for payment signed by a married woman with her husband's given name preceded by "Mrs." must be in a representative capacity, otherwise the signature will not be acceptable.
2. The following rule of fractions shall apply. The acreage planted and the acreage allotment must be expressed to the nearest tenth of an acre. The normal yield per acre must be expressed to the nearest tenth of a bushel for corn and wheat, to the nearest whole pound for cotton and to the nearest tenth of a hundredweight for rice. Individual shares must be expressed in percentages to the nearest tenth of a percent. In computing the rate of payment per acre, the gross payment, or any division thereof, five or fewer tenths of a cent shall be dropped and more than five tenths of a cent shall be increased to the nearest whole cent and hundredths or thousandths of a cent shall be considered as follows in determining whether tenths of a cent shall be dropped or increased to the nearest whole cent:

For example -

\$0.1849	=	\$0.18	\$0.1851	=	\$0.19
\$0.1850	=	\$0.18	\$0.1855	=	\$0.19



B. Corrections on Form ACP-111

Every correction on Form ACP-111 must have been initialed either by the county committeeman who signed in the space provided in Section III or by another county committeeman who must also have signed the certificate in Section III, except that any correction made in item 4 and item 5 of Section I and in the "amount" column of Section II may be initialed by the clerk in the State Office.

- C. All applications for payment shall be checked against the Register of Indebtedness to determine if any applicant is listed on such register. If such applicant's name, or a similar name is listed on the Register of Indebtedness and no indebtedness entry has been reported in Section II of the Form for such person, the county committee must have attached a certificate indicating that the applicant is not the person whose name appears on the Register of Indebtedness. Where such certificate has not been attached Form WD-11 shall be attached to the application setting forth the fact that such certificate has not been received.
- D. The clerks who examine Form ACP-111 should be familiar with the Parity Payment Regulations, County and State Office instructions. The clerks should be on the lookout for any irregularity or any questionable item which would require additional information.

E. Recording Serial Number of Each ACP-111 on County Listing Sheet

Inasmuch as certain data on any 1940 agricultural conservation application which is submitted for the same farm with respect to which an ACP-111 is filed must be checked with that on the approved parity payment application, it will be necessary to record the serial number of each ACP-111 which is certified for payment by your office. The serial number of the ACP-111 followed by the identification of the commodity it relates to should be entered in either margin of the WR-402b, or in any column or columns not otherwise in use. The column in which the serial numbers are entered should be headed "ACP-111 serial number." Any supplemental ACP-111 received in the State Office must also be checked against this listing for the purpose of determining whether the original ACP-111 with respect to the farm in question has been received and approved for payment.

F. The clerk shall determine that:

1. The name of the commodity for which application for payment is being made has been entered in the upper center of the form.
2. The State and county code and application serial number and farm serial number have been entered in the spaces provided in the upper right-hand corner.
3. An acreage figure, an "0" or the word "none" has been entered in item 1, Section I and such entry does not exceed the entry in item 2. Where the related Form WR-410, Computation Sheet, for the farm has been submitted the entry in item 1, Section I must be identical with the acreage reported for the commodity on the WR-410.

4. The 1940 acreage allotment for the commodity reported in item 2, Section I is the same as the allotment determined for the farm as shown on the county listing sheet, except where the words "New grower" have been entered in item 2 in which case the acreage allotment must be less than the acreage allotment shown on the county listing sheet.
5. The entry in item 3, Section I is the same as the normal yield per acre for the commodity determined for the farm as indicated on the county listing sheet.
6. The entry in item 4 is the result determined by multiplying the entry in item 3 by the rate of payment for the applicable commodity. The entry shall be corrected if incorrect. The rates are as follows:

Corn	\$0.05	Rice	\$0.017
Cotton	\$0.0155	Wheat	\$0.10
7. The entry in item 5 is the result determined by multiplying the entry in item 2 by the entry in item 4. The entry shall be corrected if incorrect.
8. Each producer's name and address has been entered in the spaces provided in Section II and agrees with the producer's name shown on the related computation sheet, if available.
9. The signature of each person in Section II agrees with the name opposite such signature.
10. Each producer's share has been entered in the "share" column opposite his name and address. Such shares must agree with those shown on the related Form WR-410, Computation Sheet, for the farm. The total of such shares shall equal 100%, except where the county committee certifies in Section III that a percentage of payment is being withheld from one of the persons shown in Section II. In this case such percentage plus the sum of the entries in the "share" column must equal 100%.
11. The entry in the "amount" column for each person is the result determined by multiplying the entry in item 5, Section I by the entry opposite such person's name in the "share" column, except that where the words "Aggregate noncompliance" have been entered beneath a signature line no entry should have been made in the "amount" column for such person. If an entry has been made a line shall be drawn through the entry. Where any person entitled to receive payment does not sign in the space provided for his signature the entry made in the "amount" column for such person shall be encircled.
12. Where an indebtedness has been listed under the signature of a person in Section II, that the name of the agency listed and the amount of indebtedness reported is correct. The entries may be corrected if incorrect.

If any applicant is indebted to the United States or deductions are to be made for Crop Insurance advances or in connection with AAA-372, the application shall be handled in accordance with the Set-off Procedure provided in WD-7. The available space under the signature and address of the person indebted and the space opposite his address in the "amount" column shall be used for making such set-off. If additional space is needed, the marginal space or any unused space may be utilized for such purpose.

Where a name similar to the name of the applicant appears on the Register of Indebtedness and no indebtedness entry has been made under such person's signature in Section II and Form WD-11 is attached indicating that the county committee's certificate has not been received, the entry made for such person in the "amount" column shall be encircled and the payment withheld from such person until information can be obtained from the county committee indicating whether or not the applicant is the person whose name appears on the Register of Indebtedness.

It will not be necessary to suspend the application from the lot if payment for other applicants shown on the application are approved but Form WD-12 shall be prepared in accordance with instructions contained in paragraph III hereof. Form WD-11 indicating the information desired will be forwarded to the proper county committee.

13. A committeeman has signed and the date of his signature has been entered in the spaces provided in Section III. Such county committeeman must not have also signed in Section II as an applicant. Where part or all of the payment is being withheld, certification must have been made in Section III showing the name of the person for whom payment is being withheld, the percentage withheld and reasons therefor. Any additional statement made in Section III must be brought to the attention of the officer in charge.

G. Review

All State Office entries shall be verified.

III. PREPARATION, USE AND DISTRIBUTION OF FORM WD-12.

Form WD-12 shall be used in cases where the State Office is withholding payment from one or more applicants but certifying payment for other applicants on the same application for payment.

A. Preparation

Form WD-12 shall be prepared in the following manner:

1. Enter in the upper right-hand corner the State and county code and application serial number from the related Form ACP-111 and the name of the commodity.

2. Make no entry in the space provided for the D. O. Voucher Number.
3. Enter "1940 Parity" in the space provided before the word "Program".
4. Enter in the spaces provided the name and address of the applicant for whom payment is being withheld and the amount of the payment computed for such applicant as shown in the "amount" column opposite his name in Section II of Form ACP-111.
5. Make no entry in the space provided for deductions.
6. Enter a check mark in the space provided to the left of the applicable reason for which payment is being withheld.
7. A certifying officer or person designated by him (whose authority must be on file in the Preaudit Office) must sign and enter the date in the spaces provided in Part I of the form. The original and the carbon copy of the form which is to be transmitted to the Preaudit Office must be signed in the original.
8. Make no further entries on Form WD-12 at this time.

B. Distribution

The original and one copy of Form WD-12 will be attached to the related file copy of Form ACP-111 pending receipt of the necessary information from the county office. The signed copy of the form shall be attached to the original Form ACP-111 and forwarded with such application to the Preaudit Office.

C. Completion of Form WD-12

Upon receipt of the information from the county office the original and copy of Form WD-12 and file copy of Form ACP-111 will be routed to a clerk who will make the following entries on Form WD-12:

1. Where it is determined that the amount of the payment shown in Section I is to be made to the applicant the amount of such payment shall be entered in the space provided in Part II.
2. Where it is determined that a deduction is to be made the reason for such deduction will be entered in the space provided in Section I, e.g. "Set-off for AAA 1938 ACP," "Advance on ACP-100, 1940." The amount of the indebtedness not in excess of the amount shown opposite the person's name shall be entered in the space provided for the deduction. Enter in the space provided in Section II the difference between the two amounts in Section I.
3. The certifying officer (or person designated by him) shall sign and enter the date in the spaces provided in Section II.
4. Where no deduction is to be made the original of the form shall be

routed to the Scheduling Unit and shall be scheduled in the same manner as Forms ACP-111 are scheduled. Where a deduction is to be made the form shall be scheduled in accordance with the applicable provisions of WD-7. The file copy together with the copy of ACP-111 shall be returned to the State Office file. The original shall be forwarded to the preaudit office.

IV. PREPARATION AND DISTRIBUTION OF ACP-113, ACP-112, AND STANDARD FORM 1064

A. Preparation of ACP-113, Continuation Sheet

This form has been supplied in speedisets consisting of the original and four copies. Upon receipt of a lot of approved applications prepare the speediset Form ACP-113 for such lot in the following manner:

1. Enter the name of the applicable commodity in the space provided in the upper right-hand corner of the form.
2. Enter the State and county names in the spaces provided.
3. Enter the sheet number (such numbers beginning with 1 and continuing consecutively) and the total number of sheets to be prepared for the lot.
4. Enter the administrative number which is the State and county code and lot number.
5. In column (a) enter the serial number of the application for payment being scheduled. A serial number must be entered for each payee even though this procedure necessitates the repetition of the serial number.
6. Enter in column (b) the name and address of the payee.
7. In column (c) enter the amount which appears in the "amount" column of ACP-111 on the same line with the signature of the applicant whose name and address has been entered in column (b) of ACP-113. Do not enter in column (c) of ACP-113 any amount which has been encircled in the "amount" column of ACP-111.
8. Make no entries in column (d).
9. Obtain an adding machine total of all of the payments entered in column (c) on all of the sheets prepared for the lot, and enter such total in the space provided in column (c) of the last sheet.

B. Verification of Form ACP-113

The entries on ACP-113 shall be verified by a verbal comparison with the entries on the application for payment, ACP-111. Then obtain an adding machine total of all unencircled entries in the "amount" column of all Forms ACP-111 which were scheduled on ACP-113. This adding machine total must agree with the total amount entered in column (c) of the last sheet of ACP-113. The clerk who verifies the entries shall sign ACP-113 in the space provided.

C. Preparation of ACP-112, Public Voucher for Parity Payments for 1940

Form ACP-112 which has also been provided in speedisets shall be prepared in triplicate as follows:

1. Enter in the space provided the administrative number which appears on ACP-113.
2. After "Office" enter "State Agricultural Conservation Office."
3. After "Prepared at" enter the name of the city and State in which the State Office is located.
4. After "Commodity" enter "Wheat," "Corn," "Cotton," or "Rice," whichever is applicable.
5. After "No. of applications" enter the number of applications for payment in the lot covered by the Form ACP-112 (including any Form WD-12).
6. On the line beneath "Persons named on attached continuation sheets (payees)" enter the name of the first payee shown on the first sheet of ACP-113 for the lot. Where more than one payee is listed on the continuation sheet also enter "et al."
7. In the spaces provided on the first line of the certificate enter the numbers of the first and last pages of the ACP-113 for the lot.
8. Following the dollar sign enter total of all of the payments being certified which is the total amount shown in column (c) on the last page of ACP-113.
9. Enter the title of the Certifying Officer in the space provided. The Certifying Officer must date and sign the form.

D. Preparation of Standard Form 1064, Schedule of Disbursements.

The Schedule of Disbursements for the payments scheduled on Forms ACP-113 and ACP-112 may include one or more Forms ACP-112 but should not include more than approximately three hundred payees. Forms ACP-112 should be listed on Form 1064 in numerical order by administrative voucher number. Prepare Form 1064 in septuple as follows:

1. In the upper right-hand margin of the original and all copies of Form 1064 type or stamp the word "Wheat," "Corn," "Cotton," or "Rice," whichever is applicable. This is important inasmuch as there is only one appropriation number for all parity payments and this notation is the only means of identifying the amounts certified with respect to any commodity.
2. Above "Department or establishment" enter "Agriculture."

3. Above "Bureau or office" enter "Agricultural Adjustment Administration" followed by the city and State in which the State Office is located.
 4. Make no entry above "Date paid."
 5. On the second line after the word "By" enter "G. F. Allen."
 6. Above "Title or rank" enter "Chief Disbursing Officer."
 7. Above "Station" enter the city and State in which the Regional Disbursing Office is located.
 8. After "Period" enter the name of the month in which it is expected the vouchers will be paid.
 9. After "Symbol Number" enter the symbol number which is provided by the Regional Disbursing Office.
 10. After "Bureau Schedule Number" enter "40-PA" followed by the number next in order in a new series beginning with 1 and continuing consecutively. All commodities shall be included in the same series of bureau schedule numbers.
 11. After "Date" enter the date on which the schedule is prepared.
 12. The first and second columns of the form shall be left blank.
 13. In the third column enter the administrative number of the ACP-112.
 14. In the fourth column enter the name of the payee as shown on ACP-112, after "Persons named on attached continuation sheets (payees)", and immediately following the name enter the number of applications covered by the ACP-112.
 15. In the fifth column enter the appropriation number "1202206(21).030." This number need not be repeated.
 16. In the sixth column enter the amount shown in the certificate on the ACP-112. On the last line in this column enter the sum of all amounts appearing in this column.
 17. The original shall be pulled and sent to the State Accountant to be stamped "Funds available," and thereafter the Certifying Officer must sign and enter his title in the spaces provided.
 18. On the third copy of Form 1064 type or stamp the notation "Forward to Control Accounts and Reports Section, AAA, Washington, D.C." This copy must be included with those transmitted to the General Accounting Office in accordance with paragraph E, 3 below.
- E. Distribution of Forms ACP-113, ACP-112 and Standard Form 1064
1. Form ACP-113

The State Office will retain one copy and transmit the original and three copies, together with the applications and related forms, to the General Accounting Preaudit Office. The Preaudit Office will retain one copy and transmit the original and two copies to the Regional Disbursing Office. The Regional Disbursing Office will retain the original, return one copy to the State Office, with the check numbers listed thereon, and transmit one copy along with the checks to the Treasurer of the County Agricultural Conservation Association.

2. Form ACP-112

The State Office will retain one copy and transmit the original and one copy to the General Accounting Preaudit Office. The Preaudit office will retain the copy and transmit the original to the Regional Disbursing Office.

3. Standard Form 1064

The State Office will retain one copy and transmit the original and five copies to the General Accounting Preaudit Office. The Preaudit Office will retain one copy, return one copy to the State Office and transmit the original and three copies to the Regional Disbursing Office. The Regional Disbursing Office will retain the original and one copy, return one copy to the State Office and transmit one copy to the Control Accounts and Reports Section.

V. SUPPLEMENTAL APPLICATIONS

Any person who is eligible to file a 1940 parity payment application but who failed to sign the original ACP-111 may submit a supplemental application at any time prior to the closing date for filing such applications. Supplemental applications must bear the same serial number as the original followed by the abbreviation "Supp."

The clerk will determine that all basic data on the supplemental application agree with that on the original ACP-111. The clerk must also determine that the name, address, the share, and amount of payment for the person submitting the supplemental application agree with the data for such person on the original. If the data on the supplemental application differs from that reported on the original application, the supplemental application will be suspended.

The serial number of the approved supplemental applications preceded by the abbreviation "Supp." must also be entered on the county listing sheet in accordance with paragraph II, E above.

The State Office file copy of the original ACP-111, with the D. O. Voucher number and date under which the original was paid entered thereon, must be transmitted to the Preaudit Office with the approved supplemental application. After the supplemental application is approved by the Preaudit Office the State Office file copy of the original will be returned.

J. E. Dodd

Director, Western Division.

The first thing I noticed when I stepped out of the car was the cold. It was a sharp contrast to the warm blanket I had been sitting under. I looked up at the sky, which was a pale, hazy blue. The air smelled like wet earth and distant fires. I took a deep breath, feeling the cold air fill my lungs. I was alone in the vast, open landscape, with nothing but the horizon in front of me. The silence was absolute, broken only by the distant hum of a plane or the rustle of leaves in the wind. I felt a sense of peace and solitude, a feeling I had never experienced before. I walked slowly, my boots crunching on the dry, cracked ground. The sun was low in the sky, casting long, dark shadows across the land. I knew I was in a new world, a world of endless possibilities and challenges. I was ready for whatever came my way.

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Issued April 15, 1940

UNITED STATES DEPARTMENT OF AGRICULTURE
AGRICULTURAL ADJUSTMENT ADMINISTRATION
WASHINGTON, D. C.

1940 PARITY PAYMENT PROGRAM - WESTERN REGION Department of

PROCEDURE FOR THE EXAMINATION OF FORMS ACP-111 AND FOR
THE PREPARATION AND DISTRIBUTION OF VOUCHER FORMS ON
WHICH PAYMENTS DUE UNDER SUCH APPLICATIONS ARE CERTIFIED

I. Paragraph II, F, 3 of WRP-40-1 is hereby amended to read as follows:

- '3. An acreage figure, an '0' or the word 'none' has been entered in item 1, Section 1. This entry shall not exceed the entry in item 2 unless the application is accompanied by acceptable evidence that an erroneous notice of acreage allotment was issued for the commodity in which case the entry in item 1 may exceed the entry in item 2 but must not exceed the acreage allotment in the erroneous notice. Acceptable evidence consists of a statement, signed by the producer, the county committeeman who signed the application and by the farmer fieldman, containing the following information:
- (a) The name of the commodity and the amount of the erroneous allotment;
 - (b) The date the notice of erroneous allotment was mailed to the producer;
 - (c) The amount of the correct acreage allotment;
 - (d) The date the notice of the correct allotment was mailed to the producer;
 - (e) The acreage which had been seeded to the commodity on the farm at the time the notice of the correct allotment was received by the producer; and
 - (f) A certification that the producer in planting in excess of the correct allotment acted solely upon the information contained in the erroneous notice of acreage allotment.

The statement must be checked to determine that all the required information is incorporated therein and that it is consistent. For example - Particular attention should be given to the dates of the notices as compared with normal planting time for the commodity in the area. Also, the information under (e) above should be compared with the entry reported in Section 1, item 2 of ACP-111 to determine whether the excess actually was planted or seeded prior to the receipt of the corrected allotment.

Where the related Form WR-410, Computation Sheet for the farm has been submitted, the entry in item 1, Section I must be identical with the acreage reported for the commodity on the WR-410."

II. Paragraph F, 6 of WRP-40-1 is hereby amended by changing the rate of payment for rice from "0.017" to "0.093."

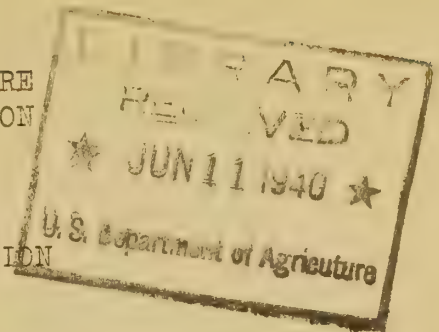
N. E. Dodd

Director, Western Division.

Issued April 26, 1940

UNITED STATES DEPARTMENT OF AGRICULTURE
AGRICULTURAL ADJUSTMENT ADMINISTRATION
Washington, D. C.

1940 PARITY PAYMENT PROGRAM - WESTERN REGION



PROCEDURE FOR THE EXAMINATION OF FORMS ACP-111 AND FOR
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I. Paragraph III, A, 7 of WRP-40-1 is hereby amended to read as follows:

7. A certifying officer or person designated by him (whose authority must be on file in the preaudit office) must sign and enter the date in the spaces provided in Part I of the Form. The Bureau Schedule number and the Administrative number of the Form ACP-112 on which the related application for payment is being submitted to the preaudit office shall be entered above the State and county code and application serial number on the original and other copies of Form WD-12.

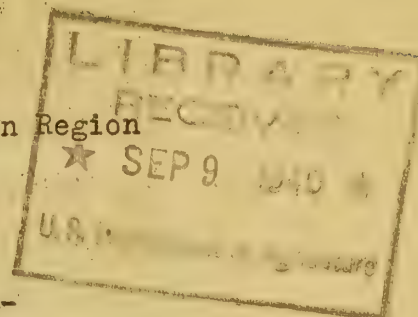
The original and the carbon copy of the Form WD-12 which is to be transmitted to the preaudit office must be signed in the original.

N. E. Todd

Director, Western Division

UNITED STATES DEPARTMENT OF AGRICULTURE
AGRICULTURAL ADJUSTMENT ADMINISTRATION
WASHINGTON, D. C.

1940 Agricultural Conservation Program - Western Region



STATE OFFICE PROCEDURE FOR the EXAMINATION OF FORM WR-410A

Special Instructions

Forms WR-410A will be received from the county in triplicate (in speediset form). All entries made on each speediset form in the State Office must be legible on both carbon copies. When all computations have been completed, the original WR-410A will be forwarded to the Preaudit Office for approval. The county office copy may be returned as soon as computations have been completed or they may be retained in the State Office until approval of the original is received from the Preaudit Office. The State Office copy will be placed in the State Office file.

EXAMINATION UNIT

A. The examiner shall determine that:

1. The State and county code, Computation Sheet number, worksheet number and farm number (in case of combination farm) have been entered in the spaces provided.
 - a. The worksheet number/s and farm number (in case of combination farm) agree with the corresponding number on the related parity applications.
2. The county from which Form WR-410A is received is located in Area A.
3. Where the serial number of a 1940 parity application has been entered, the abbreviation of the commodity is indicated. The State Office file copy of the parity application should have been attached to WR-410A.
4. The total acres in the farm agrees with the total acres in the farm as reported on the county listing sheet^{1/} except where the notation, "Supervisor's Report" or an abbreviation thereof appears opposite the acreage reported on WR-410A; in such cases

^{1/} If Form WR-407A has been submitted to the State Office the form may be used instead of the county listing sheet in connection with combination farms.

the entry on the listing sheet shall be corrected to agree with that reported on WR-410A.

5. The word (yes or no) in regards to the timely filing of a farm plan in 1940 has been entered. If the question has been answered "No" the words "ineligible farm" must be conspicuously entered in the heading of column (a), Table I.

6. The total and individual acreage allotments reported in columns (b) to (g) inclusive, line 1, Table I agree with the total and individual allotments approved on the county listing sheets^{1/} except that -

- a. If the words "New grower" appear on line 6 under the allotment for a special crop and the allotment is less than the approved allotment for the crop on the county listing sheet^{1/}, such allotment must be the same as the acreage reported for the crop on line 5, except -

- (1) Where the words "new grower" have been entered on line 6, column (d) and the cotton acreage allotment exceeds the 1940 acreage planted to cotton on line 5, column (d), a statement setting forth the seeded cotton acreage on the farm and the reason why all or a part of the seeded cotton acreage failed to reach the boll stage has been attached to the WR-410A.

- (2) For a combination farm if an allotment for wheat, cotton, potatoes, commercial vegetables, corn or rice has been reported on line 1, Table I and the words "new grower" or an abbreviation have been entered on line 6, Table I for such crop, the allotment on WR-410A for a crop may be less than that reported on the county listing sheet for such crop, in which case the allotment on WR-410A may not be less than the sum of the allotments for such crops for all worksheet farms excluding the new grower allotments. (In the case of cotton, the allotment must not be less than the 1940 seeded acreage reported in the county committee's statement.)

- b. If the farm is a "nonallotment" wheat or corn (commercial corn area) farm, either the word "non" will appear in the heading of column (c) or (g), or an "O" will have been entered on line 1, columns (c) or (g).

- (1) Where it is indicated on line 3, Table I that the farm is a wind-erosion farm, the word "non" or an "O" must appear on line 1, column (c). The examiner will make this entry if it has not been made in the county.

^{1/} If Form WR-407A has been submitted to the State Office the form may be used instead of the county listing sheet in connection with combination farms.

- c. The word "Tobacco" has been substituted for another commodity in the heading of Table I for a tobacco allotment farm; or, if a corn or rice allotment is reported, that the inapplicable word had been deleted in the heading of the table. The examiner will make the entry or deletion if it has not been made in the county.
7. The restoration land reported in column (i), line 1, Table I must agree with the corresponding entry on the county listing sheet, except where the words "Supervisor's Report" or an abbreviation thereof have been entered opposite the acreage, in such case the entry on the county listing sheet will be corrected.
8. If the word "non" appears in the heading of column (h), the total soil-depleting allotment, line 1, column (b), Table I (excluding the cotton allotment line 1, column (d), Table I) must not exceed 20 acres. The examiner will delete the word "non" if the total soil-depleting allotment less the cotton allotment is in excess of 20 acres.
- a. If the word "non" has not been entered in the heading of column (h), line 1, Table I, the examiner will enter the word "non" in the heading of column (h) if any of the following provisions are applicable:
- (1) If no total soil-depleting allotment or a zero has been reported on line 1, column (b), Table I.
 - (2) If the total soil-depleting allotment, line 1, column (b), Table I and the cotton allotment, line 1, column (d), Table I are identical.
 - (3) If the total soil-depleting allotment line 1, column (b), Table I (excluding the cotton allotment line 1, column (d), Table I) is 20 acres or less and is equal to the sum of the special acreage allotments, line 1, columns (c) to (g), inclusive (excluding the cotton allotment).
9. The yields reported on line 2, columns (c), (d), (e), and (g), respectively, and the productivity index on line 2, column (h) agree with the yields and the productivity index for the farm as approved on the county listing sheet.^{1/} The yield reported for a special crop must correspond with the yield on the related parity application where such application has been submitted.

^{1/} If Form WR-407A has been submitted to the State Office the form may be used instead of the county listing sheet in connection with combination farms.

10. The 1940 acreage reported on line 5, columns (c), (d), and (g) agrees with the corresponding acreage on the related parity application where such application has been submitted. If the words "idle farm" appear in Table I and a parity application has been submitted for the farm, refer WR-410A to the officer in charge.
11. The entries in column (b), Table II, line 1, Total Cropland, line 4, Commercial Orchards and Perennial Vegetables, line 5, Noncrop Pasture Land, line 6, Animal Units of Grazing Capacity, agrees with the corresponding entries on the county listing sheet^{1/} except where the notation "Supervisor's Report" or an abbreviation thereof appears opposite the entry in column (b); in such cases the listing sheet entry will be corrected to agree with the entry on the WR-410A.
 - a. In Montana, except Meagher County, and Wyoming the entry on line 7, Mountain Meadow Land, agrees with the corresponding entry on the county listing sheet except where the notation "Supervisor's Report" or an abbreviation thereof appears opposite the entry in column (b); in such case the listing sheet entry will be corrected to agree with the entry on WR-410A.
12. The entry on line 9, column (b), Restoration Land, agrees with the restoration acreage reported in line 1, column (i), Table I.
13. The entry on line 11, column (b), Forest Trees Planted in 1940, agrees with the acreage reported under practice 40 in Table IV.
14. The practice numbers in Table IV represent a soil-building practice applicable in the State and county from which WR-410A is submitted.
15. The names of the persons entitled to share in the crops and practices have been entered in the spaces provided in table V. ^{2/}
16. Percentage shares have been entered in column (d), Table V beneath the name of each person. ^{2/}
 - a. If shares have been entered on any or all lines 1 to 8, inclusive, the sum of the shares for all persons interested in each crop must equal 100 percent unless the county committee has attached Form ACP-119 showing that the sum of the shares does not equal 100 percent for the reason that the landlord's or operator's share is being reduced because of an unjustified change in the leasing arrangements or because of an unjustified reduction in the number of tenants or sharecroppers.

^{1/} If Form WR-407A has been submitted to the State Office the form may be used instead of the county listing sheet in connection with combination farms.

^{2/} These entries need not be checked to WR-407A.

- b. If shares have not been entered on any or all of the lines 1 to 8, inclusive, column (d), an entry must appear on line 10, column (d). This entry will represent the producer's share in all crops, restoration land, and soil-building practices on the farm. The sum of all percentage shares on line 10, column (d) must equal 100 percent unless the county committee has attached ACP-119 showing that the landlord's or operator's share has been reduced for the reasons set forth in subparagraph a above.

IMPORTANT: The names of the persons entitled to share in the wheat, cotton, rice, or corn crops and such person's respective shares must be the same as the names of the persons and respective shares appearing on the related parity application where such application has been submitted, except that the names and shares need not agree where a change in the ownership of the land or in ownership of the growing crop occurred after the parity application was filed and before harvest of the crop. In either case the county committee must have attached a statement to the WR-410A setting forth the facts justifying the change in names or shares.

B. The examiner shall enter:

1. The computation sheet number of the WR-410A on the county listing sheet opposite the serial number/s of the worksheet/s included on the WR-410A.

COMPUTATION UNIT

C. The computing clerk shall make the following entries:

1. Wherever the result of any of the computations is zero or a minus quantity, enter an "0".
2. Unless it has been indicated in the heading of column (h), Table I that the farm is a nongeneral-allotment farm, enter in column (h), line 1, Table I the result obtained by subtracting from the entry in column (b), line 1, Table I the sum of the allotments in columns (c) (unless "non" appears in the heading) (d), (e), (f), and (g) (unless "non" has been entered in heading of column), line 1, Table I and the sugar beet acreage on line 2, column (b), Table II.
3. Entries to be made on line 3, Table I

If an allotment is re-	:	:	The result determined by
ported on line 1 with	:	Enter on line 3	: multiplying the entry on
respect to	:	:	: line 2 in
Wheat (except when "non"	:	:	:
appears in heading)	:	In column (c)	: Column (c) by \$0.09
Cotton	:	In column (d)	: Column (d) by \$0.016
Tobacco	:	Tobacco	: The same column by \$0.01
Potatoes	:	In column (e)	: Column (e) by \$0.03
Com. Vegetables	:	In column (f)	: Enter \$1.50
Corn (except when "non"	:	:	:
appears in heading)	:	In column (g)	: Column (g) by \$0.10
Rice	:	In column (g)	: Column (g) by \$0.065 (per cwt.)
General Crops (If the	:	:	:
farm is not a nongeneral:	:	In column (h)	: Column (h) by the county rate
allotment farm)	:	:	: of payment for general crops

4. Line 4 - Table I

Enter on line 4 in each column in which an acreage allotment is reported on line 1 the amount determined by multiplying the entry on line 1 by the rate on line 3.

- a. In the restoration land area, if an acreage appears on line 1 multiply the acreage by the rate on line 3.

5. Line 6 - Table I -

a. Column (c) - Wheat

- (1) Where an acreage allotment appears on line 1^{1/} and the word "non" has not been entered in the heading of column (c), enter on line 6 the result obtained by subtracting the entry on line 1 from the entry on line 5. Where it is indicated in the heading of the column that the farm is a nonwheat allotment farm or where no wheat allotment has been determined, enter on line 6 the amount obtained by subtracting the larger of 10 acres or the entry on line 1, from the entry on line 5.

b. Column (d) - Cotton

Enter on line 6 the result determined by subtracting the

- 1/ If the producer overseeded the acreage allotment solely because of notification of an erroneous allotment for the commodity and the county committee has attached a statement to the effect that the overseeding was completed prior to the receipt of the correct allotment, the erroneous allotment shall be used instead of the correct allotment in determining the entry to be made on line 6 for that commodity. Any case of this type should be referred to the officer in charge for approval. Enter and encircle the erroneous allotment on line 1.

entry on line 11 from the entry on line 5.

c. Column (e) - Potatoes

Enter on line 6 the result determined by subtracting the entry on line 11 or 3 acres, whichever is the larger, from the entry on line 5.

d. Column (f) - Commercial Vegetables

Enter on line 6 the result determined by subtracting the entry on line 11 or 3 acres, whichever is the larger, from the entry on line 5.

e. Column (g) - Corn (In the commercial corn area)

Enter on line 6 where the word "non" has not been written in the heading of the column the result determined by subtracting the entry on line 11 from the entry on line 5.

Where it is indicated in the heading of the column that the farm is a noncorn-allotment farm or no corn allotment was determined, enter on line 6 the amount determined by subtracting 10 acres from the entry on line 5.

f. Column (g) - Rice

Enter on line 6 the result determined by subtracting the entry on line 11 from the entry on line 5.

g. Tobacco

Where "tobacco" appears in the heading of Table I, enter on line 6 the result determined by subtracting the entry on line 1 from the entry on line 5.

h. Column (h) - General

Enter on line 6 the result determined by subtracting the sum of the entries on line 6, columns (c) to (g), inclusive, and the entry on line 1, column (b) from the entry on line 5, column (b), except where it is indicated in the heading of

1/ If the producer overseeded the acreage allotment solely because of notification of an erroneous allotment for the commodity and the county committee has attached a statement to the effect that the overseeding was completed prior to the receipt of the correct allotment, the erroneous allotment shall be used instead of the correct allotment in determining the entry to be made on line 6 for that commodity. Any case of this type should be referred to the officer in charge for approval. Enter and encircle the erroneous allotment on line 1.

the column that the farm is a nongeneral farm; in such cases enter on line 6 the result determined by subtracting the sum of the following entries: the cotton allotment, 20 acres and the entries on line 6, columns (c) to (g), inclusive from the entry on line 5, column (b).

6. Entries to be made on line 7, Table I

If an entry has been made on line 6	:	Enter on line 7 in	:	The result determined by multiplying the entry on line 2 in
Column (c)	:	Column (c)	:	Column (c) by \$0.50
Column (d)	:	Column (d)	:	Column (d) by \$0.04
Column (e)	:	Column (e)	:	Column (e) by \$0.30
Column (f)	:	Column (f)	:	Column (f) enter \$20.00
Column (g) "rice"	:	Column (g)	:	Column (g) \$0.65 (per cwt.)
Column (g) "corn"	:	Column (g)	:	Column (g) \$0.50
The column headed "Tobacco"	:	The column headed "Tobacco"	:	The column headed "Tobacco" \$0.08
Column (h)	:	Column (h)	:	Column (h) by county rate of deduction for general crops

7. Line 8 - Table I

Enter on line 8 in each column the result determined by multiplying the entry in the same column on line 6 by the rate on line 7.

8. Table II

The following procedure is applicable if soil-building practices are reported in Table IV of this form. If soil-building practices are not reported in Table IV of this form, make no entries in Table II.

a. Column (b) - Acres or Units

- (1) Enter on line 3 the result determined by subtracting the entry on line 1, column (b), Table I from the entry on line 1, column (b), Table II.
- (2) Enter on line 10 when it is indicated in the heading of column (h), Table I that the farm is a nongeneral farm, the result determined by subtracting from the entry on line 1, column (b), Table I the sum of the acreage allotments reported on line 1, columns (c) (except where "non" appears in heading) (d), (e), (f), (g) (except where "non" appears in heading) Table I and the entry on line 2, column (b), Table II.

b. Column (c) - Rate

(1) Lines 5 and 6

- (a) In the States of California, New Mexico, and those counties in Colorado where the flat rate per acre for noncrop pasture land is used, enter on line 5 the applicable rate as set forth in the State handbook. Make no entry on line 6.
- (b) In the States of Colorado (except those counties where (a) above is applicable), Kansas, North Dakota, Montana, and Wyoming enter on lines 5 and 6 the applicable rates set forth in the State Handbook.

(2) Line 10

If the farm is a nongeneral allotment farm enter on line 10 the result determined by multiplying the county rate of payment for general crops by the entry on line 2, column (h), Table I.

c. Column (d) - Amount

(1) Line 3

Enter the result determined by multiplying the entry in column (b) by the entry in column (c).

(2) Line 4

Enter the result determined by multiplying the entry in column (b) by the entry in column (c).

(3) Lines 5 and 6

- (a) In the States of California, New Mexico, and those counties in Colorado where the flat rate per acre for noncrop pasture land is used enter on line 5, column (d) the larger of (1) the result determined by multiplying the acreage in column (b) by the rate in column (c); or (2) the result determined by multiplying the acreage in column (b) or 640 acres, whichever is the smaller, by \$0.10. Make no entry on line 6.
- (b) In counties of Colorado where the flat rate per acre is not used, enter on line 5, column (d) the larger of (1) the sum of the results determined by multiplying the entry on line 5, column (b) by the entry in column (c) and the entry on line 6, column (b) by the entry in column (c); or (2) the entry on line 5, column (b) or 640, whichever is smaller, multiplied by \$0.10.
- (c) In the States of Kansas, North Dakota, Montana, and Wyoming the following is applicable to determine the entry on line 5, column (d):

- (i) Enter on line 5, column (a), Table II the result determined by multiplying the entry on line 6, column (b) by 60.
- (ii) Enter on line 6, column (a) the result obtained by dividing the entry on line 5, column (b) by 10.
- (iii) Multiply the smaller of the entries on lines 5 and 6, columns (a) and (b) by the respective rates on lines 5 and 6, column (c) and determine the sum.
- (iv) Multiply the entry in column (b) line 5 or 640, whichever is smaller by \$0.10.
- (v) Enter on line 5 the sum of the results determined in (iii) above or the sum determined in (iv) above, whichever is the larger.

(d) In no case will an entry be made on line 6 column (d)

(4) Lines 7, 8, 9 and 10

If an entry appears in column (b) enter in column (d) the results determined by multiplying the entries in column (b) by the rate in column (c).

(5) Line 11

If an entry appears in column (b) enter in column (d) the smaller of (1) the result determined by multiplying the entry in column (b) by the rate in column (c); or (2) \$30.00.

(6) Line 12

Enter in column (d) the sum of the entries on lines 3 to 11, inclusive, column (d), except -

Where the sum of the entries on line 4, columns (c) to (i), inclusive, Table I plus the sum of the entries on lines 3 to 10, inclusive, column (d), Table II is less than \$20.00; in which case make the following entries:

- (a) Enter immediately to the right of the word "total" on line 12, Table II the difference between the sum of the entries on line 4, columns (c) to (i), inclusive, Table I plus the sum of the entries on lines 3 to 10, inclusive, column (d), Table II and \$20.00.
- (b) Enter in line 12, column (d), Table II the sum of the entries on lines 3 to 11, inclusive, column (d), Table II plus the entry immediately to the right of the word total on line 12, Table II.

9. Table III - Miscellaneous Deductions

- a. If an acreage figure appears in column (b) on line 2 enter in column (c) line 2 the applicable rate as set forth in the State Handbook.

- b. If acreage figures appear on any of the lines 1 to 3, inclusive, enter in column (d) the result obtained by multiplying the entry in column (b) by the rate in column (c).

10. Table IV - Practices Performed

a. Line 3 - Rate

- (1) Enter in columns (b) to (g), inclusive, where practices are reported in line 1 above, the rates applicable to such practice as set forth in State Supplement I of this procedure.

IMPORTANT

If practice (R)(g) Kansas and North Dakota, R-g Montana and (g) in Wyoming has been entered on line 1, the rate of payment to be entered on line 3 will be determined as follows:

- (a) Enter "0.15" if the entry on line 2 is not in excess of 5000 and is not preceded by the letter "E."
- (b) Enter "0.15" and "0.10" if the entry on line 2 is in excess of 5000 and is not preceded by the letter "E."
- (c) Enter "0.15" if the letter "E" precedes the entry on line 2 and the sum of the entries in the heading of the column and the entry on line 2 is 5000 or less.
- (d) Enter "\$0.10" if the letter "E" precedes the entry on line 2 and the entry in the heading of the column is 5000 or more.
- (e) Enter "\$0.15" and "\$0.10" if the letter "E" precedes the entry on line 2 and the entry in the heading of the column is less than 5000 and the sum of the entries in the heading and the entry on line 2 is in excess of 5000.
- (2) Enter in line 3, column (i) where an entry appears on line 1, column (i) the percentage obtained by dividing the entry on line 1, column (i), Table IV by the entry on line 5, column (b), Table II.

b. Line 4 - Amount

Enter in columns (b), (c), (d), (e), (f), and (g) the result determined by multiplying the entry on line 2 by the entry on line 3. [The product of the entries on line 2 multiplied by line 3 in the case of practices (1) and (2)]

IMPORTANT

If practice (R)(j)(1), (R)(j)(2) in Kansas and North Dakota, R-j in Montana, (j)(1) or (j)(2) in Wyoming, and practice 15 in other States is reported on line 1, enter on line 4 the larger of (1) the result obtained by multiplying the entry on line 2 by the rate on line 3 in the same column, or (2) \$20.00 (\$19.50 for practice 15) but in no case shall more than \$100.00 be entered. (In the case of State or federal aid the minimum and maximum payments per development will be \$10.00 (\$9.75 for practice 15) and \$50.00, respectively.)

If practice R-b in Montana, (R)(b) in North Dakota, and (b) in Wyoming is entered on line 1, the maximum payment to be entered on line 4, Table IV will be the pounds on line 2 multiplied by the rate per pound on line 3 or the acres in parenthesis on line 2 multiplied by \$1.50 (\$2.00 in Wyoming), whichever is the smaller.

If practice (R)(g) Kansas and North Dakota, R-G Montana, and (g) in Wyoming has been entered on line 1 the entry on line 4 will be determined as follows:

- (1) If the entry on line 2 is not preceded by the letter "E" multiply the smaller of the entry on line 2 or 5000 by \$0.15 and multiply the entry on line 2 less 5000 by \$0.10.
- (2) If the entry on line 2 is preceded by the letter "E" and the sum of the entries in the heading of the column and on line 2 are 5000 or less multiply the entry on line 2 by \$0.15.
- (3) If the entry on line 2 is preceded by the letter "E" and the sum of the entries in the heading of the column and on line 2 are in excess of 5000 and the entry in the heading of the column is less than 5000, (1) multiply the entry on line 2 or 5000 less the entry in the heading of the column, whichever is the smaller by \$0.15 and (2) multiply the remainder obtained by subtracting the yardage for which payment is computed at \$0.15 from the entry on line 2 by \$0.10.
- (4) If the entry on line 2 is preceded by the letter "E" and the entry in the heading of the column is 5000 or more multiply the entry on line 2 by \$0.10.

If practice (14) in Colorado and California is reported on line 1 the entry on line 4 will be the result obtained by using the following formula:

$$\frac{\text{Line 2, Table IV} \times \text{Line 6, column (b), Table II} \times \$2.25}{\text{Line 5, column (b), Table II}}$$

NOTE: If practice (14) is reported in Table IV and no entry is made on line 6, column (b) of Table II, enter on line 6, column (b), Table II the result obtained by dividing the entry on line 5, column (b), Table II by the county average acres per animal unit.

c. Line 4 - Column (i)

Enter the result determined by multiplying the entry in Table II, line 5, column (d), by the result determined by multiplying the entry in Table IV, line 3, by the smaller of (1) 75% or (2) the result obtained by multiplying the percentage on line 3, column (i), Table IV by 3.

d. Total, Line 4, column (j)

Enter the sums of the entries on line 4, columns (b) to (g) inclusive plus the smaller of the entries on line 4, column (h) or (i).

11. Table V - Division of Payments and Deductions

Make no entries on lines 1 to 6 inclusive, column (b) if the words "Idle farm" have been entered in Table I.

a. Column (b) - Net Payment

- (1) Enter on lines 1 to 5, inclusive, the amount by which the gross payment with respect to crops on line 4, columns (c) to (h), inclusive, Table I exceeds the gross deduction in the same column on line 8.
- (2) Enter on line 6 the entry on line 4, column (h), Table I less the entry on line 8, column (h), Table I and the entries on lines 1, 2, and 3, column (d), Table III.
- (3) Enter on line 7 the entry on line 4, column (i), Table I.
- (4) Enter on line 8 the smaller of the entries on line 12, column (d), Table II or line 4, column (j), Table IV.
- (5) Enter on line 9 the sum of the amounts on lines 1 to 8, inclusive.

b. Column (c) - Net Deduction

- (1) Enter on lines 1 to 5, inclusive, the amount by which the gross deduction with respect to crops on line 8, Table I, exceeds the gross payment in the same column on line 4, Table I.
- (2) Enter on line 6 the result obtained by subtracting the entry on line 4, column (h), Table I from the entry on line 8, column (h), Table I plus the entries on lines 1, 2, 3, column (d), Table III.
- (3) Enter on line 9 the sum of the amounts on lines 1 to 6, inclusive.

c. Column (b) and (c) - Line 10

(1) Line 10, column (b)

Enter in column (b) the result obtained by subtracting the entry on line 9, column (c) from the entry on line 9, column (b) and multiplying the remainder by .9 (90%).

(2) Line 10, column (c)

Enter in column (c) the result obtained by subtracting the entry on line 9, column (b) from the entry on line 9, column (c) and multiplying the remainder by .9 (90%).

c. Column (d) Line 10

If the percentage share due each person interested in the farm has been entered on line 10, column (d), Table IV -

- (1) Multiply the entry on line 10, column (b) by such percentage share and enter the result on line 10, column (e), or
- (2) Multiply the entry on line 10, column (c) by such percentage share and enter the result on line 10, column (f).

- (3) No entries need be made on lines 1 to 9, inclusive in either column (e) or (f).

e. Lines 1 to 8, inclusive - Column (d)

If the extent to which each person interested in the farm shares in the individual crops and practices has been indicated, enter in:

- (1) Column (e) on each line the results determined by multiplying the payment on the same line in column (b) by the percentage in column (d).
- (2) Column (f) on each of lines 1 to 6, inclusive, the results determined by multiplying the deduction on the same line in column (c) by the percentage in column (d).

f. Line 9 - Column (e)

Enter the sum of the amounts in the same column on lines 1 to 8, inclusive.

g. Line 9 - Column (f)

Enter the sum of the amounts in the same column on lines 1 to 6, inclusive.

h. Line 10 - Column (e)

Enter on line 10, column (e) the result obtained by subtracting the entry on line 9, column (f) from the entry on line 9, column (e) and multiplying the remainder by 0.9.

i. Line 10 - Column (f)

Enter on line 10, column (f) the result obtained by subtracting the entry on line 9, column (e) from the entry on line 9, column (f) and multiplying the remainder by 0.9.

IMPORTANT Lines 9 and 10 must be used as indicated to assure that the 10-percent reduction in rates will be reflected in the entries on line 10.

j. Line 11

In any case where a net payment is not shown on line 10, column (e) for any person but net deductions are entered for such persons on line 10, column (f), transfer such deductions to line 11, column (f). Where payments are computed for some persons interested in the farm and deductions are computed for others the following will apply.

- (1) On line 10, column (a) enter the sum of the net payments computed for all persons as entered on line 10, in columns (e).

- (2) In the space above line 11, column (a) enter the sum of the net deductions as computed for all persons as entered on line 10, column (f).
- (3) If the sum of the net payments appearing on line 10, column (a) is greater than the sum of the net deductions appearing above line 11 in column (a) enter on line 12, column (a) the amount by which the sum of the net payments exceeds the sum of the net deductions.
 - (a) Divide the entry on line 12, column (a) by the entry on line 10, column (a) carrying the result to 4 decimal places. Enter the percentage in the space provided on line 11, column (a).
 - (b) Determine and enter on line 11, column (e) the adjusted payment for each person interested in the farm by multiplying the entry on line 10, column (e) beneath such person's name by the percentage on line 11, column (a). (An amount or an "0" must be entered.)
- (4) If the sum of the net deductions appearing above line 11, column (a) is greater than the sum of the net payments appearing on line 10, column (a) enter on line 13 column (a) the amount by which the sum of the net deductions exceeds the sum of the net payments.
 - (a) Divide the entry on line 13, column (a) by the entry in the space above line 11, column (a) carrying the results to 4 decimal places. Enter the percentage in the space provided in line 11, column (a).
 - (b) Determine and enter on line 11, column (f) the adjusted deduction for each person interested in the farm by multiplying the entry on line 10, column (f) beneath such person's name by the percentage on line 11, column (a).
 - (c) No further entries will be made on the form.
- (5) If the word "no" has been entered above Table I in regards to signing of farm plan under the 1940 ACP, encircle the entries on line 11, column (e). Make no further entries.

k. Line 12 - Table V

If entries have been made on line 10, columns (e) or on line 11, columns (e) enter in the same column on line 12 the increase in payment to which the person is entitled under Section V of the 1940 handbook for the State. The increase will be based upon the entry on line 10, column (e) unless an entry has been made on line 11, column (e) in which event the entry on line 11, column (e) will be used as a basis on which the increase in payment will be determined.

In column (b) enter the sum of the amounts entered in column (e).

1. Line 13 - Table V

Enter under each person's name the sum of the amounts in column (e) on lines 11 and 12 or if no entry has been made on line 11 enter the sum of the amounts in the same columns on lines 10 and 12.

m. Line 14

(1) Enter in column (a) the rate of deduction for administrative expense as approved for the county.

(2) Enter on line 14, column (e) the result obtained by multiplying the entry on line 13, column (e) by the percentage obtained by subtracting the rate of deduction for administrative expense from 100.0%.

REVIEW UNIT

D. The review clerk shall verify the work performed by the Computation Unit in accordance with the procedure set forth in paragraph C above.

N. E. Todd

Director, Western Division.

Issued July 20, 1940

UNITED STATES DEPARTMENT OF AGRICULTURE
AGRICULTURAL ADJUSTMENT ADMINISTRATION
Washington, D. C.

1940 AGRICULTURAL CONSERVATION PROGRAM -- WESTERN REGION

PROCEDURE FOR THE EXAM-
INATION OF FORM WR-410BSPECIAL INSTRUCTIONS:

Form WR-410B will be received from the county in triplicate (in speediset form). All entries made on each speediset form in the State Office must be legible on both carbon copies. When all computations have been completed, the original WR-410B will be forwarded to the Preaudit Office for approval. The county office copy of each form WR-410B will be returned to the county for use in the preparation of Forms WR-411B and WR-412. The forms WR-410B may be returned as soon as the State Office approves the forms, or if desired the county copy of each form may be held in the State Office until the original of such form is approved by the Preaudit office.

EXAMINATION UNIT

A. The examiner shall determine that:

1. In the upper right-hand corner --
 - a. The State and county code, computation sheet, and worksheet number/s (also farm number in case of a combination farm) have been entered; (The worksheet number/s and farm number must agree with the corresponding number on the related parity application, which must be attached.)
 - b. The 1940 parity payment application number/s, if any, have been entered.
2. The county from which the WR-410B is submitted is in Area B.
3. The question relating to the signing of a 1940 Farm Plan has been answered "yes" or "no." If "no" has been entered, the wording "Ineligible Farm" will be entered above line 1, column (a), Table I.
4. The total and individual acreage allotments reported on line 1, columns (b) to (f), inclusive, agree with the total and

individual allotments approved for the farm on the county listing sheet 1/except that --

- a. If a wheat, cotton, or potato allotment is not shown on line 1, columns (c), (d), or (e), a total allotment must not be shown on line 1, column (b). 2/ If in such case an entry is made on line 1, column (b), it must be deleted. 2/
- b. For a farm other than a combination farm if a wheat, cotton, potato, or commercial vegetable allotment is reported on WR-410B, and the words "new grower" or an abbreviation thereof appear on line 6 in such column, the allotment may be less than that approved for such crop on the county listing sheet and if so, such allotment must be the same as the 1940 acreage reported for the crop on line 5, except that in the case of cotton the allotment may be larger than the 1940 acreage but must in such case agree with the 1940 acreage seeded to cotton reported in the attached county committee's statement. The statement must set forth the reason why the seeded cotton acreage did not reach the boll stage.

For a combination farm if a wheat, cotton, potato, or commercial vegetable allotment is reported on WR-410B and the words "new grower" or an abbreviation thereof appear on line 6 in such column, the allotment may be less than that reported for such crop on the county listing sheet and if so, such acreage allotment must not be less than the sum of the allotments for the commodity for all worksheet tracts excluding the new grower allotment/s; provided, that in the case of cotton the allotment must not be less than the 1940 seeded acreage reported in the attached county committee's statement.

- c. If the farm is a nonwheat allotment farm, the word "non" must have been entered in the space provided in the heading of column (c), and the usual wheat acreage entered after the words "usual" must agree with the usual wheat acreage reported on the county listing sheet.

5. The yield reported on line 2, columns (c), (d), and (e) must agree with the yield approved with respect to such crop on the county listing sheet. 1/

1/ Where Form WR-407B has been submitted to the State Office, it may be used instead of the county listing sheet in connection with combination farms.

2/ Not applicable to counties of Eastern Washington where a revised total allotment must be complied with on non-wheat allotment farms in accordance with instructions issued by the State committee.

6. Where the related 1940 Parity Payment application has been submitted, the acreage and yield for wheat and cotton must be identical with the acreage and yield reported for such commodities on the parity payment applications. If the wording "Idle Farm" appears in Table I of Form WR-410B and a 1940 parity payment application has been submitted, refer the Form WR-410B to the officer in charge.
7. The total acres in the farm reported in the block above Table II agrees with the farmland reported on the county listing sheet; provided, however, that if the notation "Supervisor's Report" or an abbreviation thereof appears in the block, and the total acres in the farm does not agree with that reported on the county listing sheet, the entry on the county listing sheet shall be changed to agree with that on Form WR-410B. 1/
8. The entries for total cropland, commercial orchards and perennial vegetables, noncrop pasture land, animal units of grazing capacity 2/, and mountain meadow land 3/, if any, in Table II, lines 1, 4, 5, 6, and 7, respectively, column (b), agree with the data reported for such items on the county listing sheet 1/, except where the words "Supervisor's Report" or an abbreviation thereof has been entered in column (a) of such lines. Where the entry "Supervisor's Report," or an abbreviation thereof, appears on lines 1, 4, 5, 6, or 7, column (a) and the entry in column (b) does not agree with that reported for the item on the county listing sheet, the entry on the county listing sheet shall be changed to agree with that on Form WR-410B.
9. The acreage of forest trees planted in 1940, if any, reported in Table II, line 8, column (b) agrees with the acreage as shown under practice (40) in Table III, WR-410B.
10. Any practice number reported on line 1, columns (b) to (g), inclusive, Table III represents a soil-building practice applicable in the State and county from which the WR-410B is submitted.
11. Applicable only in Montana, Nevada, and Wyoming. The total value of supplemental practices under deferred grazing has been entered in Table III, line 4, column (h) if an entry has been made in Table III, line 2, column (i).

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- 1/ Where form WR-407B has been submitted to the State Office, it may be used instead of the county listing sheet in connection with combination farms.
 - 2/ ~~Not~~ applicable in counties using a flat rate unless practice (14) is reported in California, Colorado, or Washington.
 - 3/ Applicable only in Montana, Nevada, and Wyoming.

12. The names of the persons 1/ entitled to share in the crops and practices have been entered in the spaces provided in Table IV.
13. Percentage shares have been entered in column (d) beneath the name of each person shown in Table IV. 1/
- a. If shares have been entered on any or all lines 1 to 5, inclusive, the sum of the shares for all persons interested in each crop must equal 100% unless the county committee has attached Form ACP-119 for the reason that the landlord's or operator's share has been reduced because of an unjustified change in the lease or operating agreement, or because of an unjustified reduction in the number of sharecroppers or tenants.
- b. If shares have not been entered on any of lines 1 to 5, inclusive, in column (d), an entry must appear on line 7, column (d) for each person. This entry will represent the producer's share in all crops and practices. The sum of the shares on line 7 for all persons must equal 100%. (If the county committee has attached Form ACP-119 for the reason that there has been an unjustified change in lease or operating agreements, or because of an unjustified reduction in the number of tenants or sharecroppers, the percentage shares for all persons must have been entered on lines 1 to 5, inclusive.)

IMPORTANT. The names of the persons entitled to share in the wheat or cotton crop and their respective shares in such crops as reported on WR-410B must agree with the related 1940 Parity Payment applications where such applications have been submitted. In any case where a discrepancy exists the county committee must have attached a statement setting forth the facts justifying the change in names or shares.

- B. The examiner shall enter the computation sheet numbers of the WR-410B on the county listing sheet opposite the serial number/s of the worksheet/s included under such Form WR-410B. This entry may be made in one of the unused columns on the listing sheet, but the location of such entry shall be uniform for all listing sheets.

COMPUTATION UNIT

- C. The computing clerk shall make the following entries on WR-410B.

1/ These entries will not be checked against the related Form WR-407B.

Wherever the result of any computation is zero or a minus quantity, enter an "0."

1. Entries to be made on line 3, Table I

If an allotment is reported on line 1 in -	:	Enter on line 3 in -	:	The result determined by multiplying the entry on line 2 in -
Column (c)	:	Column (c)	:	Column (c) by \$0.09
Column (d)	:	Column (d)	:	Column (d) by \$0.016
Column (e)	:	Column (e)	:	Column (e) by \$0.03

2. If an allotment is reported on line 1 in column (f), enter on line 3 in column (f) "\$1.50."

3. Line 4, Table I.

Enter in each column in which an acreage allotment is reported the amount determined by multiplying the acreage allotment on line 1 by the rate on line 3. If "non" is entered in the heading of column (c), no entry should be made on line 4.

4. Line 6, Table I.

a. Column (c) Wheat.

- (1) Where an acreage allotment appears on line 1, enter on line 6 the result obtained by subtracting the entry on line 1 ^{1/} from that on line 5.
- (2) Where it is indicated in the parenthesis in the heading of the column that the farm is a nonwheat allotment farm enter on line 6, the amount by which the entry on line 5 exceeds the larger of 10 acres, or the usual wheat acreage reported above line 1.

b. Column (d) Cotton.

- 1/ If a producer overseeded any acreage allotment solely because of notification of an erroneous allotment for such commodity and the county committee has attached a statement to the effect that the overseeding was completed prior to the time the producer was notified of the correct allotment, the entry to be made on line 6 shall be determined by using the erroneous allotment as shown in the county committee's statement instead of the correct allotment for the commodity entered on line 1. Any case of this type should be referred to the officer in charge for approval. Enter and encircle the erroneous allotment on line 1.

Enter on line 6 the result determined by subtracting the entry on line 1 1/ from that on line 5.

c. Column (e) Potato.

Enter on line 6 the amount by which the entry on line 5 exceeds the larger of 3 acres, or the entry on line 1. 1/

d. Column (f) Commercial Vegetable.

Enter on line 6 the amount by which the entry on line 5 exceeds the larger of 3 acres, or the entry on line 1. 1/

e. Column (b) Total

If a total allotment is reported on line 1, column (b), enter on line 6 the amount by which the entry on line 5 exceeds the larger of (1) the sum of the entries on line 1, column (b) 1/, and the entries on line 6, columns (c), (d), (e) and (f), or (2) the entry on line 5, column (d), plus 20 acres.

5. Line 7, Table I.

If an acreage has been entered on line 6 in -	:	Enter on line 7 in -	:	The result determined by multiplying the entry on line 2
Column (c)	:	Column (c)	:	Column (c) by \$0.50
Column (d)	:	Column (d)	:	Column (d) by \$0.04
Column (e)	:	Column (e)	:	Column (e) by \$0.30

1/ If a producer overseeded any acreage allotment solely because of notification of an erroneous allotment for such commodity and the county committee has attached a statement to the effect that the overseeding was completed prior to the time the producer was notified of the correct allotment, the entry to be made on line 6 shall be determined by using the erroneous allotment as shown in the county committee's statement instead of the correct allotment for the commodity entered on line 1. Any case of this type should be referred to the officer in charge for approval. Enter and encircle the erroneous allotment on line 1.

- a. If an acreage has been entered on line 6 in column (f), enter \$20.00 on line 7 in column (f).
- b. If an acreage has been entered on line 6 in column (b), enter \$5.00 on line 7 in column (b).

6. Line 8, Table I.

Enter in each column the result determined by multiplying the entry in the same column on line 6 by the rate on line 7.

7. Line 9, Table I.

This line is for use only in the event that an entry has been made on line 8, column (b).

a. Column (a).

Obtain the sum of the payments entered on line 4, columns (c), (d), (e), and (f). Divide this sum into the entry on line 8, column (b), carrying the result to 5 decimal places. Enter the result, expressed as a percentage, in the parenthetical space provided in column (a).

b. Columns (c), (d), (e), and (f).

In each column in which an amount appears on line 4, enter the result determined by multiplying the entry on line 4 by the percentage entry on line 9, column (a). The sum of the amounts on line 9 must equal the amount on line 8, column (b).

8. Table II, Soil-Building Goal Data.

IMPORTANT. If no soil-building practices are reported in Table III, no entries will be made in Table II.

a. Line 3, column (b).

Enter the amount by which the total cropland on line 1, Table II exceeds the sum of the entries on line 1, columns (c), (d), and (e) in Table I and the entry on line 2, column (b), Table II.

b. Line 5, column (c).

Enter the applicable rate for the county as set forth in the State Handbook.

c. Line 6, column (c).

Enter the applicable rate for the county as set forth in the State Handbook. If a flat rate is used on line 5, column (c), no entry will be made on line 6, column (c).

d. Line 3, column (d).

Enter on line 3 in column (d) the result obtained by multiplying the entry on line 3, column (b) by the rate on line 3, column (c).

e. Line 4, column (d).

Enter on line 4 in column (d) the result obtained by multiplying the entry on line 4, column (b) by the rate on line 4, column (c).

f. Lines 5 and 6, column (d).

- (1) Applicable in flat rate counties in Arizona, California, Colorado, New Mexico, and Washington.

Enter on line 5, column (d) the larger of the results obtained (1) by multiplying the entry on line 5, column (b) by the rate on line 5, column (c); or (2) by multiplying line 5, column (b) or 640, whichever is smaller, by \$0.10.

- (2) Applicable in counties of Colorado, Idaho, Oregon, Utah, and Washington where a flat rate is not used.

Enter on line 5, column (d) the larger of (1) the sum of the results obtained by multiplying the entries on lines 5 and 6, column (b) by the respective rates on lines 5 and 6, column (c); or (2) the result obtained by multiplying the entry on line 5, column (b) or 640, whichever is smaller, by \$0.10.

- (3) Applicable only in Montana, Nevada, and Wyoming.

(a) Enter on line 5, column (a) the result obtained by multiplying the entry on line 6, column (b) by 60.

(b) Enter on line 6, column (a) the result obtained by dividing the entry on line 5, column (b) by 10.

(c) Enter on line 5, column (d) the larger of (1) the sum of the result obtained by multiplying the entry on line 5, column (a) or column (b), whichever is smaller, by the rate on line 5, column (c); and, the result obtained by multiplying the

entry on line 6, column (a) or column (b), whichever is smaller, by the rate on line 6, column (c); or (2) the result obtained by multiplying line 5, column (b) or 640, whichever is smaller, by \$0.10. In no case will an entry be made on line 6, column (d).

- g. Line 7, column (d). (Applicable only in Montana, Nevada, and Wyoming.)

Enter on line 7, column (d) the result obtained by multiplying the entry on line 7, column (b) by the rate on line 7, column (c).

- h. Line 8, column (d).

Enter on line 8, column (d), the smaller of \$30.00; or the result obtained by multiplying the entry on line 8, column (b) by the rate on line 8, column (c).

- i. Line 9.

- (1) If the sum of the entries in Table I, line 4, columns (c) to (f), inclusive, and Table II, lines 3 to 7, inclusive, column (d) is greater than \$20.00, enter on line 9, column (d) the sum of the entries in Table II, lines 3 to 8, inclusive, column (d).
- (2) If the sum of the entries in Table I, line 4, columns (c) to (f), inclusive, and Table II, lines 3 to 7, inclusive, column (d) is less than \$20.00, the following entries shall be made:
 - (a) Enter to the right of the word "Total" on line 9, Table II the remainder determined by subtracting the sum of the entries in Table I, line 4, columns (c) to (f), inclusive, and Table II, lines 3 to 7, inclusive, column (d) from \$20.00
 - (b) Enter on line 9 in column (d) the sum of the entries on lines 3 to 8, inclusive, column (d) plus the entry obtained in (a) above.

9. Table III, Practices Performed.

- a. Line 3, columns (b) to (g), inclusive.

Enter the applicable rates of payment set forth in Supplement 1 of this procedure for those soil-building practices reported on line 1.

Applicable only in Montana, Nevada, and Wyoming.

If practice R-g in Montana, (R) (g) in Nevada, or (g) in Wyoming is reported on line 1, the following procedure shall be followed:

- (1) New structures. Enter \$0.15 on line 3 unless the entry on line 2 in the same column is in excess of 5,000 in which case enter \$0.15 and \$0.10 on line 3.
- (2) Enlargements.
 - (a) Enter \$0.15 on line 3 if the sum of the entries in the heading of the column and on line 2 are 5,000 or less.
 - (b) Enter \$0.15 and \$0.10 if the sum of the entries in the heading of the column and on line 2 are in excess of 5,000, provided that the entry in the heading of the column is less than 5,000.
 - (c) Enter \$0.10 if the entry in the heading of the column is 5,000 or more.

- b. Line 3, column (i). (Applicable only in Montana, Nevada and Wyoming.)

Enter the result obtained by dividing the entry in Table III, line 2, column (i) by the entry in Table II, line 5, column (b).

- c. Line 4, columns (b) to (g), inclusive.

Enter the result obtained by multiplying the units of measurement on line 2 by the rate on line 3 in the same column; except as provided below:

Applicable only in Montana, Nevada, and Wyoming.

- (1) If practice R-b in Montana, (R)(b) in Nevada, or (b) in Wyoming is reported on line 1, enter on line 4 in the same column the smaller of (1) the result obtained by multiplying the entry on line 2 which is not in parenthesis by \$0.20 (\$0.15 in Montana); or (2) the result obtained by multiplying the entry on line 2 which is in parenthesis by \$2.00 (1.50 in Montana).
- (2) If practice R-g in Montana, (R)(g) in Nevada, or (g) in Wyoming is reported on line 1, the following procedure must be followed:

New Structures. Enter on line 4 the sum of (1) the result obtained by multiplying the smaller of the entry on line 2 or 5,000 by \$0.15, and (2) the result obtained by multiplying the entry on line 2 less 5,000 by \$0.10.

Enlargements.

- (a) If the sum of the entries in the heading of the column and on line 2 are 5,000 or less enter on line 4 the result obtained by multiplying the units of measurement on line 2 by \$0.15.
- (b) If the sum of the entries in the heading of the column and on line 2 are in excess of 5,000, and the entry in the heading of the column is less than 5,000, enter on line 4 the sum of the results determined, (1) by multiplying the entry on line 2, or 5,000 less the entry in the heading of the column, whichever is smaller, by \$0.15; and (2) by multiplying the remainder obtained by subtracting the yardage for which payment is computed at \$0.15 from the entry on line 2 by \$0.10.
- (c) If the entry in the heading of the column is 5,000 or more enter on line 4 the result obtained by multiplying the entry on line 2 by \$0.10.
- (3) If practice R-j in Montana, (R)(j)(1), (R)(j)(2) in Nevada, or (j)(1), (j)(2) in Wyoming is reported on line 1, enter on line 4 the larger of (1) the result obtained by multiplying the entry on line 2 by the rate on line 3 in the same column; or (2) \$20.00, but in no event shall more than \$100.00 be entered on line 4. (In the case of State or Federal aid the minimum and maximum payments per development will be \$10.00 and \$50.00 respectively.)

Applicable only in California, Colorado, Idaho, Oregon, Utah, and Washington.

If practice (15) is reported on line 1, enter on line 4 the larger of (1) the result obtained by multiplying the entry on line 2 by the rate on line 3 in the same column, or (2) \$19.50, but in no event shall more than \$100.00 be entered on line 4. (In the case of State or Federal aid the minimum and maximum payments per development will be \$9.75 and \$50.00 respectively.)

If practice (14) is reported on line 1, enter on line 4 the result obtained by use of the following formula:

Table III Line 2 X Table II line 6, col. (b) X 2.25
Table II, line 5, column (b)

NOTE: If practice (14) is reported in Table III and no entry is made on line 6, column (b) of Table II, enter on line 6, column (b), Table II the result obtained by dividing the entry on line 5, column (b), Table II by the county average acres per animal unit.

Applicable in all States.

If practice (1), (1)(i), (1)(ii) or (2) is reported on line 1 enter on line 4 the result obtained by multiplying the rate on line 3 by the product of the entries on line 2.

- d. Line 4, column (i). (Applicable only in Montana, Nevada, and Wyoming.)

Enter the result obtained by multiplying the entry on line 5, column (d), Table II by the smaller of (1) 75%; or (2) the result obtained by multiplying the percentage on line 3, column (i) Table III by 3.

- e. Line 4, column (j).

Enter the sum of the entries on line 4, columns (b) to (g), inclusive, and the smaller of the entries in column (h) or column (i).

10. Table IV, Column (b), lines 1 to 6, inclusive.

- a. Lines 1 to 4, inclusive.

No entry will be made on these lines in column (b) if the wording "Idle Farm" is entered in Table I.

On each of these lines enter in column (b) the amount by which the gross payment with respect to the crop on line 4, Table I exceeds the sum of the deductions computed with respect to such crop and entered on lines 8 and 9 of Table I.

- b. Line 5.

Enter in column (b) the smaller of the amount on line 9, column (d), Table II or the amount on line 4, column (j), Table III.

- c. Line 6.

Enter in column (b) the sum of the amounts on lines 1 to 5, inclusive.

11. Table IV, column (c), lines 1 to 6, inclusive.

a. Lines 1 to 4, inclusive.

On each of these lines enter in column (c) the amount by which the sum of the deductions computed with respect to each crop on lines 8 and 9 of Table I exceeds the gross payment with respect to such crop on line 4 of Table I.

b. Line 6.

Enter the sum of the amounts on lines 1 to 4, inclusive.

12. Table IV, columns (b) and (c), line 7.

a. Line 7, Column (b)

Enter in column (b) the result obtained by subtracting the entry on line 6, column (c) from the entry on line 6, column (b) and multiplying the remainder by .9 (90%).

b. Line 7, Column (c)

Enter in column (c) the result obtained by subtracting the entry on line 6 column (b) from the entry on line 6, column (c) and multiplying the remainder by .9 (90%).

13. If the percentage share due each person interested in the farm has been entered on line 7, column (d), Table IV.

a. Multiply the entry on line 7, column (b) by such percentage share and enter the result on line 7, column (e); or

b. Multiply the entry on line 7, column (c) by such percentage share and enter the result on line 7, column (f).

c. No entries need be made on lines 1 to 6, inclusive, in either of columns (e) or (f).

14. If the extent to which the persons interested in the farm share in the individual crops and practices has been indicated by entries on lines 1 to 5, inclusive, in column (d), Table IV.

a. Enter in column (e) on each of these lines the amount determined by multiplying the payment on the same line in column (b) by the percentage in column (d).

b. Enter in column (f) on each of the lines 1 to 4, inclusive, the amount determined by multiplying the deduction on the same line in column (c) by the percentage in column (d).

- c. Enter on line 6, column (e) the sum of the amounts in the same column on lines 1 to 5, inclusive.
- d. Enter on line 6, column (f) the sum of the amounts in the same column on lines 1 to 4, inclusive.
- e. Enter on line 7, column (e) the result obtained by subtracting the entry on line 6, column (f) from the entry on line 6, column (e) and multiplying the remainder by .9 (90%).
- f. Enter on line 7, column (f) the result obtained by subtracting the entry on line 6, column (e) from the entry on line 6, column (f) and multiplying the remainder by .9 (90%).

IMPORTANT. Lines 6 and 7 must be used as indicated to assure that the 10% reduction on rates will be reflected in the entries on line 7.

15. Line 8, Table IV.

In any case where a net payment is not shown on line 7, column (e) for any person but net deductions are entered for such persons on line 7, column (f), transfer such deductions to line 8, column (f). Where payments are computed on line 7 for some persons interested in the farm and deductions are entered on line 7 for other persons, the following will apply:

- a. On line 7, column (a) enter the sum of the net payments computed for all persons as entered on line 7, column (e).
- b. In the space above line 8, column (a), enter the sum of the net deductions computed for all persons as entered on line 7, in column (f).
- c. If the sum of the net payments appearing on line 7, column (a) is greater than the sum of the net deductions appearing above line 8, column (a), enter on line 9, column (a) the amount by which the sum of the net payments exceeds the sum of the net deductions.
 - (1) Divide the entry on line 9, column (a) by the entry on line 7, column (a), carrying the result to 4 decimal places. Enter the percentage in the space provided on line 8, column (a).
 - (2) Determine and enter on line 8, column (e) the adjusted payment for each person interested in the farm by multiplying the entry on line 7, column (e) beneath such person's name by the percentage on line 8, column (a). (An amount or an "0" must be entered)

- d. If the sum of the net deductions appearing above line 8, column (a) is greater than the sum of the net payments appearing on line 7, column (a), enter on line 10, column (a) the amount by which the sum of the net deductions exceeds the sum of the net payments.
- (1) Divide the entry on line 10, column (a) by the entry above line 8, column (a), carrying the result to 4 decimal places. Enter the percentage in the space provided on line 8, column (a).
 - (2) Determine and enter on line 8, column (f) the adjusted deduction for each person interested in the farm by multiplying the entry on line 7, column (f) beneath such person's name by the percentage on line 8, column (a). (An amount or an "0" must be entered)
 - (3) No further entries will be made on the form.
16. If the wording "Ineligible Farm" has been entered above line 1, column (a), Table I, all entries on line 8, column (e) shall be encircled; or if no entry has been made on line 8, column (e), the entries on line 7, column (e), if any, shall be encircled. Make no further entries.
17. Line 9, Table IV.
- If entries have been made on line 7, column (e) or on line 8, column (e), enter in the same column on line 9 the increase in payment to which the person is entitled under Section 5 of ACP-1940. The increase will be based upon the entry on line 7, column (e) unless an entry has been made on line 8, column (e), in which event the entry on line 8 will be used as the basis on which the increase in payment will be determined. In column (b) enter the sum of the amounts as entered in columns (e).
18. Line 10, Table IV.
- Enter under each person's name the sum of the amounts in column (e) on lines 8 and 9, or if no entry has been made on line 8, enter the sum of the amounts in the same column on lines 7 and 9.
19. Line 11, Table IV.
- If the association expense deduction rate has been determined for the county, the following entries shall be made:
- a. Enter in the space provided in column (a), the rate of deduction for administrative expense as approved for the county.

- b. Multiply the entry on line 10, column (e) by the percentage determined by subtracting the rate of deduction for administrative expense from 100.0% and enter the result on line 11, column (e).

REVIEW UNIT

The review unit shall verify the work performed by the computation unit in accordance with the procedure set forth in paragraph C above.

N. E. Dodd

Director, Western Division.

Issued September 23, 1940

UNITED STATES DEPARTMENT OF AGRICULTURE
AGRICULTURAL ADJUSTMENT ADMINISTRATION
Washington, D. C.

1940 AGRICULTURAL CONSERVATION PROGRAM - WESTERN REGION

PROCEDURE FOR THE EXAMINATION OF FORM WR-410B

The procedure in WRP-40-2 (Area B), paragraph C, 8, f, (3) on pages 8 and 9 is hereby amended to read as follows:

"(3) Applicable only in Montana, Nevada and Wyoming.

- (a) If the acreage reported on line 5, column (b) is 640 or less, enter on line 5, column (d) the larger of (1) the sum of the result obtained by multiplying the entry on line 5, column (b) by the rate on line 5, column (c) and, the result determined by multiplying the entry on line 6, column (b) by the rate on line 6, column (c), or (2) the result obtained by multiplying the entry on line 5, column (b) by \$0.10. No entry will be made on line 6, column (d).
- (b) If the acreage reported on line 5, column (b) is larger than 640 proceed as follows:
- (1) Enter on line 5, column (a) the result obtained by multiplying the entry on line 6, column (b) by 60.
- (2) Enter on line 6, column (a) the result obtained by dividing the entry on line 5, column (b) by 10.
- (3) Enter on line 5, column (d) the larger of (1) the sum of the result obtained by multiplying the entry on line 5, column (a) or column (b), whichever is smaller, by the rate on line 5, column (c); and the result obtained by multiplying the entry on line 6, column (a) or column (b), whichever is smaller, by the rate on line 6, column (c); or (2) \$64.00. No entry will be made on line 6, column (d)."

N. E. Dodd

Director, Western Division.

- b. Multiply the entry on line 10, column (e) by the percentage determined by subtracting the rate of deduction for administrative expense from 100.0% and enter the result on line 11, column (e).

REVIEW UNIT

The review unit shall verify the work performed by the computation unit in accordance with the procedure set forth in paragraph C above.

N. E. Dodd

Director, Western Division.

UNITED STATES DEPARTMENT OF AGRICULTURE
AGRICULTURAL ADJUSTMENT ADMINISTRATION
Washington, D. C.

1940 AGRICULTURAL CONSERVATION PROGRAM - WESTERN REGION

PROCEDURE FOR THE EXAMINATION OF FORM WR-410B

The procedure in WRP-40-2 (Area B), paragraph C, 8, f, (3) on pages 8 and 9 is hereby amended to read as follows:

"(3) Applicable only in Montana, Nevada and Wyoming.

- (a) If the acreage reported on line 5, column (b) is 640 or less, enter on line 5, column (d) the larger of (1) the sum of the result obtained by multiplying the entry on line 5, column (b) by the rate on line 5, column (c) and, the result determined by multiplying the entry on line 6, column (b) by the rate on line 6, column (c), or (2) the result obtained by multiplying the entry on line 5, column (b) by \$0.10. No entry will be made on line 6, column (d).
- (b) If the acreage reported on line 5, column (b) is larger than 640 proceed as follows:
- (1) Enter on line 5, column (a) the result obtained by multiplying the entry on line 6, column (b) by 60.
- (2) Enter on line 6, column (a) the result obtained by dividing the entry on line 5, column (b) by 10.
- (3) Enter on line 5, column (d) the larger of (1) the sum of the result obtained by multiplying the entry on line 5, column (a) or column (b), whichever is smaller, by the rate on line 5, column (c); and the result obtained by multiplying the entry on line 6, column (a) or column (b), whichever is smaller, by the rate on line 6, column (c); or (2) \$64.00. No entry will be made on line 6, column (d)."

N. E. Dodd

Director, Western Division.

UNITED STATES DEPARTMENT OF AGRICULTURE
AGRICULTURAL ADJUSTMENT ADMINISTRATION
WASHINGTON, D. C.

1940 Agricultural Conservation Program - Western Region

PROCEDURE FOR THE EXAMINATION OF FORMS
WR-411A - APPLICATION FOR PAYMENT SINGLE
FARM - AREA A

Special Instructions

Forms WR-411A will be received from the county in quadruplicate. After the necessary data have been entered by the State Office, the original of each approved application will be scheduled for payment and forwarded to the Preaudit Office and the copies will be kept in the State Office files until Form ACP-22 covering the transmittal of Forms WR-411A to the Preaudit Office has been returned to the State Office, at such time the county office and applicant's copies shall be returned to the county office. It is important that these copies be returned to the county immediately upon receipt of ACP-22 since the applicant's copy will be delivered to him with his check.

EXAMINATION UNIT

A. The examiner shall determine that:

1. The State and county code and application serial number appears in the space provided.
 - a. The examiner will enter the WR-411A serial number on the line beneath the applicant's name in Table V, WR-410A.
2. The computation sheet number agrees with the computation sheet number on WR-410A.
3. The worksheet number/s and farm number (in case of combination farm) agrees with the worksheet number and farm number on WR-410A.
4. The entries in Section II agree with the corresponding entries in Table I, WR-410A. 1/
 - a. The shares on line 4, Section II must agree with the shares of the various crops as reported beneath the applicant's name on lines 1 to 7, inclusive, column (d) in Table V of WR-410A, or, if no shares have been entered on such lines the entries on line 4, Section II must agree with the share reported beneath the applicant's name on line 11, column (d), Table V of WR-410A.

1/ No WR-411A may be approved for any farm which is an "ineligible farm" as evidenced by the entry of such words in Section I of WR-410A.

5. The entries on lines 1 to 6 inclusive Section III agree with the entries on lines 1, 2, 4, 5, 6, and 7, respectively, column (b), Table II, WR-410A.
6. The entries on lines 7, 8, and 9, Section III agree with the entries on lines 1, 2, 3, column (b), respectively, Table III, WR-410A.
7. In Kansas, North Dakota, Montana and Wyoming the entries on line 10a and 10b, Section III agree with the entries on line 2, column (i) and line 4, column (h), respectively, Table IV, WR-410A.
8. The entries on lines 11 and 12, Section III agree with the corresponding entries on lines 1 and 2, columns (b) to (g), inclusive, Table IV, WR-410A.
9. The entry on line 1, column (c), Section IV agrees with the entry beneath the name of the applicant on line 13, column (c), Table V, WR-410A. Where the entry is in excess of \$10,000 suspend the application to the Payment Limitation Unit after the examination is completed.
10. The rate of deduction for administrative expense, if entered on line 2, column (a), Section IV, agrees with the rate set forth for the county on Form ADM-7, Revised.
11. The entry, if any, on line 2, column (c), Section IV agrees with the entry beneath the name of the applicant on line 14, column (c), Table V, WR-410A. This entry may be corrected by the examiner.
12. Where an indebtedness appears on any of the lines 3, 4, and 5, Section IV that the name of the agency in column (a) and the amount of indebtedness in column (b) agrees with the Register of Indebtedness. The entries may be corrected if necessary by the examiner.
13. The name of the applicant appears on line 6, column (a), Section IV and is identical to the name of the applicant in Table V, WR-410A. The address, if entered on the WR-410A, must agree with that shown on the WR-411A, unless a corrected address, properly initialed, appears on the WR-411A.
14. The word "yes" or "no" appears in the space provided on lines 1, 2, and 3, Section V. Because of the \$10,000 payment limitation, Form WR-411A will not be forwarded to the Computation Unit if certain entries appear in Section V instead the application will be sent to the Payment Limitation Unit to be handled in accordance with the procedure in WRP-40-5 whenever --
 - a. The applicant is an individual, partnership, or estate and the word "yes" appears in either item 1 or item 2, Section V.

- (1) Item 3 is not applicable where the applicant is an individual, partnership, or estate, therefore, the word "yes" in item 3 on a WR-411A signed by any such applicant will be disregarded.
 - b. The applicant is a person other than an individual, partnership or estate and the word "yes" appears in either items 1, 2, and 3, Section V.
15. The signature of the applicant appears in the space provided in Section VI and agrees with the name of the applicant on line 6, column (a), Section IV.
 16. The signature of the county committeeman and the date the application was filed in the county office have been entered in the spaces provided in Section VII. Any additional certification in Section VII should be brought to the attention of the officer in charge.

COMPUTATION UNIT

- B. The computing clerk shall make the following entries in Section IV:
1. Enter in the space provided on line 2, column (a) the rate of deduction for administrative expense as approved for the county; unless such entry has been made by the county office.
 2. Multiply the entry on line 1, column (c) by the percentage determined by subtracting the rate of deduction for administrative expense from 100% and enter the result on line 2, column (c); unless such entry has been made in the county office.
 3. If the applicant is not indebted to the United States and no deduction is to be made with respect to crop insurance advance and no assignment is reported, enter on line 6, column (c) the amount which appears on line 2, column (c).
 4. If the applicant is not indebted to the United States and no deduction is to be made for a crop insurance advance but an assignment is reported, enter in column (c) on the line on which the assignee's name and address appear the amount of the unpaid assignment as reported in column (b) or the amount on line 2, column (c), whichever is smaller. Enter on line 6, column (c) the result determined by subtracting the amount approved for the assignee from that on line 2, column (c). If the result is zero enter an "0".
 5. If the applicant is indebted to the United States or deductions are to be made for crop insurance advance, the application shall

be forwarded to the adjustment clerk who will make the set-off in accordance with the procedure set forth in WD-7.

REVIEW UNIT

- C. The review clerk will check the work performed by the Computation Unit in accordance with paragraph B above.

N. E. Dodd

Director, Western Division.

UNITED STATES DEPARTMENT OF AGRICULTURE
AGRICULTURAL ADJUSTMENT ADMINISTRATION
Washington, D. C.

1940 AGRICULTURAL CONSERVATION PROGRAM -- WESTERN REGION

PROCEDURE FOR THE EXAMINATION OF FORMS WR-411B

SPECIAL INSTRUCTIONS:

Forms WR-411B will be received from the county quadruplicate. After the necessary date have been entered by the State Office, the original of each approved application will be scheduled on the appropriate forms and forwarded to the Preaudit Office and the copies will be kept in the State Office files until Form ACP-22, covering the transmittal of Forms WR-411B to the Preaudit Office, has been returned to the State Office. At such time the county office and applicant's copies shall be returned to the county office. It is important that these copies be returned immediately upon receipt of Form ACP-22, since the applicant's copy will be delivered to him with his check.

EXAMINATION UNIT

A. The examiner shall determine that:

1. In the upper right-hand corner -

- a. The State and county code and serial number appear in the space provided:

(1) The examiner shall enter the WR-411B serial number on the line beneath the applicant's name in table IV of WR-410B.

- b. The computation sheet number agrees with the computation sheet number entered on Form WR-410B;

- c. The worksheet number/s (also farm number in case of a combination farm) agrees with the worksheet number/s entered on Form WR-410B.

2. All entries in section II agree with the corresponding entries on Form WR-410B, table I. 1/

- a. The shares in line 4 of section II must agree with the shares for the various crops and practices as reported beneath the applicant's name on line 1 to 5, column (d), inclusive, in table IV of WR-410B or, if no shares have been entered on such lines, with the share reported on line 7, column (d) in table IV of WR-410B.

3. The entries on lines 1 to 6, inclusive, in section III agree with the entries on lines 1, 2, 4, 5, 6, and 7 respectively, column (b), table II of Form WR-410B.

1/ No WR-411B may be approved for any farm which is an "ineligible farm" as evidenced by the entry of such words in section I of WR-410B.

4. (Applicable only in Montana, Nevada, and Wyoming.) The entries on lines 7a, and 7b, section III agree with the entries on line 2, column (i) and line 4, column (h), table III of Form WR-410B respectively.
5. All entries in section III, lines 8 and 9 agree with the corresponding entries on Form WR-410B, table III, lines 1 and 2 respectively.
6. The entry in section IV, line 1, column (c) agrees with the entry beneath the applicant's name on line 10, column (e), table IV, Form WR-410B. Where the entry is in excess of \$10,000, suspend the application to the Payment Limitation Unit after the examination is completed.
7. The entry, if any, in section IV, line 2, column (c) agrees with the entry beneath the applicant's name on line 11, column (e), table IV Form WR-410B. The rate of deduction for administrative expense entered in the space provided on line 2, column (a), section IV agrees with the rate reported on Form ADM. 7 Revised for the county.
8. Where the applicant has received a grant of aid, the kind, quantity, and rate of such aid must have been entered in section IV, line 3, column (a). The quantity of such material must agree with that reported on ACP-65. The following rates of deduction will apply:

a. Triple superphosphate requested prior to January 11, 1940	\$1.80 per hundredweight
b. Triple superphosphate requested after January 10, 1940	2.00 " "
c. Austrian winter peas	0.04 " pound
d. Hairy vetch	0.09 " "
e. Lime - Oregon Portland Cement Co. ...	<u>Bulk</u> <u>Bagged</u>
State Lime Plant	\$0.24 \$0.30 per hundredweight
Limestone Products, Inc.	0.24 0.30 " "
	0.1375 0.20 " "
	<u>80% lime</u> <u>85% lime</u>
Coos County Lime & Fertilizer	\$0.15 \$0.225 per hundredweight*
- If any of the materials furnished as a part of a grant of aid were misused, the rate of deduction for the material misused must be twice the regular rate. In such cases, a statement by the county committee setting forth the amount and kind of materials misused must be attached.
9. Where an indebtedness has been listed in section IV, that the name of the agency listed and the amount of indebtedness reported in column (b) agrees with the entry shown on the register of indebtedness. The entries may be corrected if incorrect.
10. The name and address of the applicant appears on line 6, column (a), section IV. Any change in the name or address from that shown on the WR-410B must have been corrected and initialed on the WR-411B.
11. The word "Yes" or "No" appears in the space provided at the end of each item in section V. Because of the \$10,000 payment limitation, Form WR-411B will not be forwarded to the Computation Unit if certain entries appear in

section V. Instead, the application will be sent to the Payment Limitation Unit to be handled in accordance with the procedure in WRP-40-5 whenever -

- a. The applicant is an individual, partnership, or estate and the word "yes" appears in either item 1 or item 2, section V.
 - (1) Item 3 is not applicable when the applicant is an individual, partnership or estate; therefore, the word "Yes" in item 3 on a WR-411B signed by any such applicant will be disregarded.
 - b. The applicant is a person other than an individual, partnership, or estate and the word "Yes" appears in either item 1, 2, or 3 in section V.
12. The signature of the applicant appears in section VI. The signature must agree with the name in section IV, line 6, column (a).
 13. The signature of the county committeeman and the date the application was filed in the county office appear in section VII. Any additional certification in section VII must be brought to the attention of the officer in charge.

COMPUTATION UNIT

- B. The computing clerk shall make the following entries in section IV:
1. Enter in the space provided on line 2, column (a), the rate of deduction for administrative expense as approved for the county, unless such rate has been previously entered in the space provided.
 2. Multiply the entry on line 1, column (c) by the percentage determined by subtracting the rate of deduction for administrative expense from 100.0 percent and enter the result on line 2, column (c), unless such amount has previously been entered.
 3. If a grant of aid is reported on line 3, column (a), the amount entered in column (b) must be the result obtained by multiplying the quantity of such aid by the rate reported in column (a).
 4. If the applicant is not indebted to the United States, no deduction is to be made because of a grant of aid or a crop insurance advance, and no assignment is reported, enter on line 6, column (c), the amount which appears on line 2, column (c).
 5. If the applicant is not indebted to the United States, and no deduction is to be made for crop insurance advances, but a deduction for a grant of aid has been reported in column (b) and no assignment has been reported, enter in column (c) on line 3 the entry in column (b) of such line or the entry on line 2, column (c), whichever is smaller. Enter in column (c), line 6 the remainder obtained by subtracting the deduction for grant of aid entered in column (c) from the entry on line 2, column (c).

6. If an applicant is not indebted to the United States and a deduction is not to be made for crop insurance advances but a deduction for grant of aid and an assignment have been reported in column (b), proceed as follows:
 - a. Enter in column (c) on line 3 the entry in column (b) on such line, or the entry on line 2, column (c), whichever is smaller.
 - b. Subtract the entry obtained in "a" from the entry on line 2, column (c).
 - c. Enter on line 5, column (c) the remainder obtained in "b" or the amount of the assignment entered in column (b), line 5, whichever is smaller.
 - d. Enter on line 6, column (c) the result determined by subtracting the sum of the entries obtained in "a" and "c" from the entry on line 2, column (c). If the result is a zero, enter a "0."
7. If the applicant is indebted to the United States or deductions are to be made for crop insurance advances, the application shall be forwarded to the adjustment clerk who will make the set-off in accordance with established procedure.

REVIEW UNIT

- C. The review clerk shall check the work performed by the computation unit in accordance with paragraph B above.

N. E. Dodd

Director, Western Division.

Issued August 19, 1940.

UNITED STATES DEPARTMENT OF AGRICULTURE
AGRICULTURAL ADJUSTMENT ADMINISTRATION
WASHINGTON, D. C.

1940 AGRICULTURAL CONSERVATION PROGRAM - WESTERN UNION

PAYMENT LIMITATION PROCEDURE

Special Instructions

The sum of all payments to any individual, partnership, or estate under the 1940 conservation programs must not exceed \$10,000 in any State; the sum of all payments under such programs, to any applicant other than an individual, partnership, or estate must not exceed \$10,000 in the United States. This limitation of payment refers to the gross payment for the applicant, i.e., the sum of the payments computed for the applicant prior to any deduction for county association expense.

In order that the payment limitation provisions may be effectuated, considerable care must be exercised in the examination and certification of any application submitted by an applicant who has filed or will file more than one application under such programs, and an accurate record must be kept of the amounts of payment certified by the State Office for any such applicant. Accordingly, such cases will be forwarded to a unit, hereinafter referred to as Payment Limitation Unit, which will handle and keep the records of such cases in the manner prescribed herein.

After the Payment Limitation Unit has determined the amount of payment which may be certified to an applicant, the application will be routed through the State Office in the usual manner. In other words, it will not be necessary to hold up any application pending the receipt of all applications to be submitted by such an applicant. On the contrary, the applications may be handled and paid in the order of their receipt since the record of payments to be maintained must be kept current at all times.

Where the State Office is unable to determine whether the \$10,000 limitation should be applied to the sum of the applicant's payments in the State or to the sum of his payments in the United States, all available facts in connection with the case should be referred to the D. C. Office for consideration.

A. Applications to be filed in one county only 1/

1. Where the applicant will file an application with respect to a ranching unit in the same county (or farm/s in the same county if the application being considered is a range application) but will not file either a range or a farm application in any other county in the State or in any other State, proceed in the following manner. Upon receipt

1/ In Kansas, Montana, Nevada, North Dakota and Wyoming (where the ACP and RCP are combined) the question on WR-411 or WR-412 relative to the filing of another application in the same county is not applicable and shall be disregarded.

of the first application from such an applicant, the payment limitation unit shall -

- a. Forward to the lot record clerk a request that the name of the applicant be placed on the county record card as prescribed in paragraph E below.
- b. Prepare a Form WD-23 on which the record of payment for such applicant will be kept. Entries will be made on Form WD-23 as follows:
 - (1) Enter the applicant's name and address in the space provided in the upper right-hand corner.
 - (2) Enter in column (a) the county code and application serial number of each application in the order received indicating whether a farm or range application.
 - (3) Enter in column (b) the applicant's net payment as taken from line 1, column (c), Section IV, WR-411A and WR-411B; line 1, column (f), Section II, WR-412; or line 7 under the name of the applicant, Section IV, WR-419.
 - (4) Enter in column (c) the amount entered in column (b); provided, however, that, the addition of such amount to the sum of the entries previously made in column (c) does not result in an amount in excess of \$10,000. If such result does exceed \$10,000, decrease the amount to be entered so that the sum of the entries in column (c) will not exceed \$10,000.
- c. After the payment has been listed on WD-23 in accordance with subparagraph b above, the payment limitation unit shall
 - (1) Determine whether the amount in line 1, column (c), Section IV of WR-411A or WR-411B, the amount on line 1, column (f), Section II of WR-412 or the amount on line 7, Section IV beneath the name of the applicant on WR-419 is in excess of the amount entered in column (c) of WD-23 on the same line with the application serial number.
 - (a) If so, draw a line through such entry on the application and enter the amount which appears in column (c) of WD-23. Also prepare a statement for the certifying officer's signature to the effect that the payment has been reduced due to the \$10,000 payment limitation and that payments have previously been certified for the applicant in the amount of \$ _____ on application/s _____ showing the State and county code and serial number/s.

- (2) After the payment which may be approved and certified to the applicant has been determined, the application will be forwarded to the computation Unit where the remaining entries on the form will be made in accordance with established procedure.

B. Applications to be filed in one State only

Where the applicant will file applications in other counties in the State but in no other State, proceed as follows:

1. If the names of the counties have not been entered in Section V of WR-411A, WR-411B or WR-419 or Section III of WR-412, prepare a letter to the applicant requesting a listing of all other counties in the State in which he has applied or will apply for payment under the 1940 Agricultural or Range Conservation Programs. Upon receipt of this statement it shall be forwarded to the lot record clerk who will follow the procedure outlined in paragraph E below.
2. Determine the amount of payment to be approved as follows:
 - a. Prepare a WD-23 for the applicant and make entries thereon for the first and subsequent applications in accordance with sub-paragraph A, 1, b above.
 - b. Determine the amount of payment which may be approved on each application in the order of receipt in the payment limitation unit, and release the applications to the computation unit in accordance with sub-paragraph A, 1, c above.

C. Applications to be filed in more than one State

1. Where the applicant is an individual, partnership, or estate and it is indicated on the application that application for payment has been or will be made in other States, such indication will be disregarded since the payment limitation in the case of an individual, partnership, or estate is applicable to each separate State.
2. Where the applicant is other than an individual, partnership, or estate and it is indicated that the applicant has filed or will file application/s in any other State, the record of payments to such applicant will be maintained by the Acting Comptroller, A.A.A., Washington, D. C. Upon receipt of such an application in the State Office, the payment limitation unit will proceed as follows:
 - a. Prepare Part I of Form ACP-107 Revised, in triplicate and forward the original and one copy to the Acting Comptroller. One carbon copy will be retained in the State Office until the original is returned by the Acting Comptroller's Office. The Acting Comptroller's Office will execute Part II of the form and return it to the State Office. Upon receipt of the executed Form ACP-107

Revised, in the State Office the application for payment will be attached to same. Entries will be made on Form WD-23 in accordance with sub-paragraph A, 1, b except that the entry in column (c) shall be the amount shown in Part II of ACP-107 Revised, provided the sum of the entries in column (c) shall never exceed \$10,000.

- b. The procedure outlined in sub-paragraph A, 1, c above shall be followed with the exception that no statement need be prepared for the certifying officer's signature since Form ACP-107 Revised, will remain attached to the application when the application is forwarded to the Preaudit Office. The entries made on Form ACP-107 Revised, in the Acting Comptroller's Office shall be entered on the carbon copy of such form which shall be filed in the payment limitation unit for record purposes. The applications shall then be forwarded to the computation unit where the remaining entries will be made in accordance with established procedure. NOTE: Where Part II of Form ACP-107 Revised, is approved by the Acting Comptroller's Office in an amount smaller than that shown in Part I thereof or any other notice is received from that office that the \$10,000 limitation has been reached for an applicant, no further payment should be certified, nor should additional Forms ACP-107 Revised, be prepared for such applicant.

D. No other application to be filed

1. Where an applicant will not file any other application but the gross payment computed on the application for payment exceeds \$10,000 -
 - a. Form WD-23 shall be prepared for such applicant in accordance with subparagraph A, 1, b above and payment reduced on the application in accordance with subparagraph A, 1, c above.

LOT RECORD CLERK

E. Establishment and Maintenance of County Record File

1. The lot record clerk will maintain an up-to-date file by counties of "record cards" on which are listed the names of applicants who have filed or will file more than one application with respect to farms or ranching units in the State. Upon receipt of the names of counties in which any applicant will apply for payment, the lot record clerk will enter such applicant's name on the record card for each county named in the list. The county record card for each county need consist of only a list of names of applicants who have indicated that they will file applications in the same or another county in the State.
2. The lot record clerk will check the transmittal sheets from each county against the county record card to determine whether the name

of any applicant is listed on the county record card. If so, he shall attach to the application of such person a notation "Suspend to payment limitation unit." A notation showing that the application was received shall be entered on the card. Applications to which the notation "Suspend to payment limitation unit" has been attached will be forwarded by the lot record clerk to the examination unit and examined in the regular manner, and then will be sent to the payment limitation unit where they will be handled in accordance with procedure outlined herein.

N. E. Dodd

Director, Western Division.

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AGRICULTURAL ADJUSTMENT ADMINISTRATION
Washington, D. C.

1940 AGRICULTURAL CONSERVATION PROGRAM -- WESTERN REGION

PREPARATION AND DISTRIBUTION OF VOUCHER FORMS ACP-104, ACP-117, AND ACP-22

Forms WR-411A, WR-411B, WR-412 and WR-419 will be scheduled for payment on forms ACP-104, ACP-117, and ACP-22. The procedure outlined herein is applicable where an amount is approved on the application for the applicant/s, assignee/s, or grant of aid deduction. If all or part of the payment has been deducted because the applicant is indebted to the United States, refer to the set-off procedure for the method of preparing the voucher forms.

I. Preparation of ACP-104

Upon receipt of a lot of approved applications for payment, prepare form ACP-104 in quintuplicate for such lot, as follows:

- A. Enter "1940" in the upper right-hand corner, preceding the words "Agricultural Conservation Payments."
- B. In the spaces provided enter the names of the State and county from which the applications were submitted, the administrative number (which is the State and county and lot number), the sheet number, and the total number of sheets.
- C. Enter the rate of deduction for county association expense. This rate may be obtained from the applicable line of any application in the lot as follows:
 - 1. Line 2, section IV of WR-411B
 - 2. Line 2, section IV of WR-411A
 - 3. Line 2, section II of WR-412
 - 4. Line 8, section IV of WR-419

D. Column (a)

Enter the serial number of the application being scheduled. A serial number must be shown for each payee (applicant, assignee etc.) even though this necessitates repeating the number.

E. Column (e)

Make no entries.

F. Columns (b), (c), and (d)

Payments (other than those encircled) appearing on lines 3, 4, 5, and 6, in Section IV of WR-411A or WR-411B; on lines 3, 4, 5, 6, and 7 in Section II

of WR-412; or on lines 3, 9, 10, and 13 in Section IV of WR-419 shall be scheduled in columns (b), (c), and (d) of ACP-104 in the manner outlined below.

Do not schedule a payment of zero if an amount other than zero is being scheduled for any other person as a payment due in connection with the same application. For example, if \$100 is computed on WR-411 for an assignee and a payment of zero is computed for the applicant, schedule the assignee's payment on ACP-104, but do not schedule a payment of zero for the applicant. However, in the event that a voucher deduction (form 1096 not being used) is being made because the applicant received a grant of aid, a crop insurance premium advance, or an overpayment chargeable to the same appropriation as that against which the application being scheduled is to be charged, and the amount being deducted equals the payment less association expenses computed for the applicant on the WR-411, WR-412, or WR-419, it will be necessary to schedule a payment of zero for the applicant. Otherwise the application would not be recorded on the voucher continuation sheet.

1. Payment for applicant

Where an amount has been computed for the applicant and entered in the space provided on WR-411, WR-412, or WR-419 --

- a. Enter the applicant's name and address in column (b) of ACP-104. This entry must be the same as that on line 6, section IV of WR-411, line 7, section II of WR-412, or line 2, section IV of WR-419.
- b. Make no entry in column (c).
- c. In column (d) enter the amount which appears on line 6, column (c) section IV of WR-411, on line 7, column (f) of WR-412, or on line 3 in the same column with the applicant's name on line 2, section IV, of WR-419.

2. Payment for assignee

Where an amount has been computed for an assignee and entered in the space provided on the application, schedule the assignee's payment on the line immediately following the payment, if any, scheduled for the applicant.

- a. Enter the assignee's name and address in column (b).

NOTE: If the assignee is not an agency of the Federal Government, enter the word "assignee" immediately following the assignee's name.

Example: Farmers' Bank, assignee
Phoenix, Arizona.

If the assignee is an agency of the Federal Government, enter "Treas. of the U. S., c/o" followed by the name and address of the agency, but do not enter the word "assignee."

Example: Treas. of the U. S.
c/o Farm Security Administration
304 Beaty Bldg.
Modesto, Calif.

- b. Enter the applicant's name in column (c).
- c. In column (d) enter the payment computed for the assignee and shown on line 3, 4, or 5, column (c), section IV of WR-411, on line 6, column (f) of WR-412, or on line 13 in the same column in which the name of the applicant who made the assignment appears on line 2 section IV of WR-419.

3. Grant of aid deduction

Any amount shown on line 3, column (c), section IV of WR-411 or in column (f) of WR-412 as a grant of aid deduction will not be scheduled on ACP-104. If the grant of aid deduction is equal to the entire payment (the entry on line 2, column (c), section IV of WR-411 or that on line 2, column (f) of WR-412) -

- a. Enter the applicant's name and address in column (b) of ACP-104 in accordance with paragraph 1 above.
- b. Make no entry in column (c).
- c. Enter an "0" in column (d).

4. Crop insurance advance deduction

If, at some future date, the State Office is authorized to deposit to the appropriation printed on ACP-117 amounts deducted from 1940 payments because the applicants received 1940 crop insurance advances, the amount of any such advance shown in the appropriate space on the application will not be scheduled on ACP-104. However, if the crop insurance advance deduction is equal to the entire payment (the entry on line 2, column (c) section IV of WR-411, that on line 2, column (f) section II of WR-412, or that on line 8 in the same column with the applicant's name on line 2, section IV of WR-419) schedule a payment of zero for the applicant in accordance with paragraph 3 above.

NOTE. Except for special cases, 1941 crop insurance premium advances will not be deducted from 1940 payments. However, in any case where it is determined, in accordance with the applicable regulations, that a 1941 advance is to be deducted from the applicant's 1940 payment, the procedure in the above paragraph is applicable.

5. Set-offs in favor of the United States

Any set-off computed and entered on the application or on a separate sheet which has been prepared and attached to the application by the adjustment clerk shall be scheduled in accordance with the procedure in WD-7.

G. Verification of payments scheduled on ACP-104

The entries on ACP-104 must be checked to determine that they agree with the corresponding entries on the application for payment.

H. Gross payment, association expense deduction and other deductions

1. Gross payments

Obtain an adding machine total of the gross payments computed for the applicants, i.e., the sum of the amounts on line 1, column (c), section IV of WR-411A or WR-411B; the sum of the amounts on line 1, column (f) of section II of WR-412; the sum of the unencircled entries on line 7, section IV of WR-419. Enter this total in the notation "Gross \$ ____" in the lower margin of the original and all copies of the last sheet of ACP-104.

2. Grant of aid deductions

Obtain an adding machine total of the grant of aid deductions entered in column (c), line 3, section IV of WR-411 or on the appropriate line in column (f), section II of WR-412. Enter this total in the notation "Grant of aid \$ ____" in the lower margin of the original and all copies of the last sheet of ACP-104.

3. Crop insurance premium advances

Obtain an adding machine total of any crop insurance premium advance deductions shown in the appropriate space on the applications (but not scheduled on ACP-104 or on form 1096) and enter such amount in the notation "____ crop insurance premium advances \$ ____" in the lower margin of the original and all copies of the last sheet of ACP-104.

4. Other AAA set-offs by voucher deductions

Obtain an adding machine total of any AAA set-offs computed and entered on the application as the result of overpayments previously made from the appropriation printed on ACP-117. Such set-offs will not have been scheduled in columns (b), (c), and (d) of ACP-104 or on form 1096. Enter this total in the notation "Deduction for previous overpayments \$ ____" in the lower margin of the original and all copies of the last sheet of ACP-104.

5. Obtain an adding machine total of the payments in column (d) of ACP-104 and enter such amount in the space provided on the original and all copies of the last sheet of ACP-104.

6. Verification of gross and net payments and deductions shown on ACP-104

- a. In all cases where paragraphs 2, 3, and 4 above are not applicable, multiply the total gross payment shown on the last sheet of ACP-104

by the percentage which equals the difference between 100.0% and the county rate of deduction for association expenses. The result should not differ from the total of column (d) of ACP-104 by an amount greater than one-half cent (\$0.005) multiplied by the number of items shown on the adding machine tape for gross payments obtained under 1 above.

- b. In all cases where either or all of paragraphs 2, 3, and 4 are applicable, multiply the total gross payment shown on the last sheet of ACP-104 by the percentage which equals the difference between 100.0% and the county rate of deduction for association expenses. The result should not differ from the sum of the total of column (d) of ACP-104 and any totals determined under paragraphs 2, 3, and 4 above by an amount greater than one-half cent (\$0.005) multiplied by the number of items shown on the adding machine tape for gross payments obtained under 1 above.

7. Below the words "checked by" on the last sheet of ACP-104 enter (on the original and all copies) the association expense deduction preceded by the wording "Assn. Expense."

- a. Determine the amount of the association expense deduction by subtracting from the total gross payment the sum of the total of column (d) and any totals obtained under 2, 3, and 4 above.

II. Preparation of ACP-117

- A. Upon completion of ACP-104 for the lot, prepare ACP-117 in triplicate as follows:

1. Enter in the space provided the administrative number shown on ACP-104.
2. After "Prepared at," enter the names of the city and State in which the State Office is located.
3. After "No. of applications" enter the number of applications for payment in the lot covered by the ACP-104.
4. After "Persons named on the attached continuation sheets (payees)" enter the name of the first payee shown on the Forms ACP-104 for the lot. If more than one payee is listed on ACP-104, enter the phrase, "et al" after the name entered on ACP-117.
5. The certificate shall be executed as follows:
 - a. Enter in the space provided therefor on the first line of the certification, the numbers of the first and last pages of forms ACP-104 to which the ACP-117 pertains.
 - b. Enter after the dollar sign on the line following the words "Gross amounts aggregating," the gross payment for all applications scheduled on the forms ACP-104. This amount will be obtained from

the notation "Gross \$ _____" in the lower margin of the last sheet of ACP-104 for the lot.

- c. Enter in item (a) on the line preceding the percentage sign (%) the county rate of deduction for association expense shown in the heading of ACP-104. On the same line and immediately following the dollar sign, enter the deduction for county association expense. This entry will be obtained from the proper notation in the lower margin of the last sheet of ACP-104.
 - d. Enter on the line following the dollar sign in item (b) the amount shown in the notation "Grant of aid \$ _____" in the lower margin of the last sheet of ACP-104. Where no deductions are made for grants of aid, make no entry in item (b).
 - e. Enter in item (c) the amount, if any, shown in the notation " _____ crop insurance premium advances \$ _____" on the last sheet of ACP-104.
 - f. Also enter "Deduction for previous overpayments \$ _____" if this notation appears on the last sheet of ACP-104. This notation must be added if entries have been made in both items (b) and (c); however, if either is unused, delete the printed title of such item and enter the notation in its place.
 - g. Enter immediately after the dollar sign on the line following "net payments aggregating" the total of column (d) shown on the last sheet of ACP-104.
6. Enter the title of the certifying officer in the space provided.
 7. The three lines provided in the block in the lower left-hand corner of the certification are for use only in the event that one or more of the payments scheduled on forms ACP-104 are set-offs which have also been scheduled on form 1096. Entries in this block will be made in accordance with the procedure on page 26 of WD-7.
 8. The accountant should examine the Form ACP-117 and enter his initials thereon immediately below the total for net payments.
 9. The certifying officer must sign and date the form in the spaces provided.

III. Preparation of ACP-22

- A. This form shall be used as a schedule of disbursements for the payments covered by forms ACP-104 and ACP-117 and may include one or more forms ACP-117 but should not include more than approximately three hundred payees. Forms ACP-117 should be listed on ACP-22 in numerical order by administrative voucher number. The form shall be prepared in octuplicate as follows:

1. Above "Department or establishment" enter "Agriculture."
2. Above "Bureau or office" enter "AAA West. Div." followed by the city and State in which the State Office is located.
3. Make no entry above "Date paid."
4. On the second line after the word "By" enter "G. F. Allen" followed by the words "Chief Disbursing Officer" and the names of the city and State in which the Regional Disbursing Office is located.
5. After "Period" enter the name of the month in which it is expected the voucher will be paid.
6. After "Symbol Number" enter the payment symbol number provided by the Regional Disbursing Office.
7. Enter the bureau schedule number on the line provided. A separate series of schedule numbers (beginning with 1 and running consecutively) shall be used in connection with Forms ACP-22 covering payments under the 1940 program.
8. After "Date" enter the date on which the schedule is prepared.
9. After "Appropriation or Fund" enter 1212215(21).031 C & UALRDA, 1941 (AAA) (CP)."
10. The first and second columns on the form shall be left blank.
11. In the third column enter the administrative number of the form ACP-117.
12. In the fourth column enter the name of the payee as shown on form ACP-117 after "Persons named on the attached continuation sheet (payees)" and immediately following the name, enter the number of applications covered by the ACP-117.
13. In the fifth column enter the gross amount shown in the certificate on form ACP-117.
14. Entries in the sixth column shall be made as follows:
 - a. If no amount appears in item (b) or (c) of ACP-117, enter the amount in item (a) of ACP-117 in the sixth column of ACP-22.
 - b. If an amount has been entered in item (b) or (c) of ACP-117 -
 - (1) Enter in the sixth column of ACP-22, on the same line with the entries made under 12 and 13 above, the amount in item (a) of ACP-117.
 - (2) Immediately below the association expense deduction, enter the amount in item (b) or (c) of ACP-117. Also enter an asterisk to the left of this amount. If entries have been made in

both items (b) and (c) enter both amounts, preceding one by a single asterisk and the other by two asterisks. If a fourth deduction appears on ACP-117, enter this amount also on ACP-22 and identify such amount by three asterisks.

15. In the seventh column enter the net amount shown in the certificate of form ACP-117.
16. The totals of the respective columns (5, 6, and 7) shall be entered in the spaces provided.
17. In the lower margin of the form enter the appropriate number of asterisks and the words "Grant of aid deduction," "Crop insurance premium advances," or "Deduction for previous overpayments," where applicable.
18. The Certifying Officer must sign and enter his title in the spaces provided.
19. On the third copy of Form ACP-22 type or stamp the notation "Forward to Control Accounts and Reports Section, Agricultural Adjustment Administration, Washington, D. C." On another copy type or stamp the notation "Forward to General Accounting Preaudit Office at _____" showing the address in the blank space. Both of these copies must be included with the forms transmitted to the General Accounting Office in accordance with IV, C, below.

IV. Distribution of forms ACP-104, ACP-117, and ACP-22

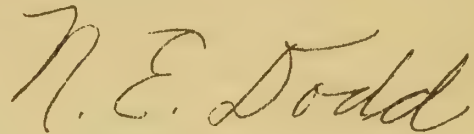
- A. Form ACP-104. -- The State Office will retain one copy and transmit the original and three copies, together with the applications and related forms, to the General Accounting Office. The General Accounting Office will retain one copy and transmit the original and two copies to the Regional Disbursing Office. The Regional Disbursing Office will retain the original, return one copy with the check numbers listed thereon to the State Office, and transmit one copy, with the checks to the Treasurer of the County Agricultural Conservation Association.

1. Copies of forms ACP-104 for Farm Security Administration

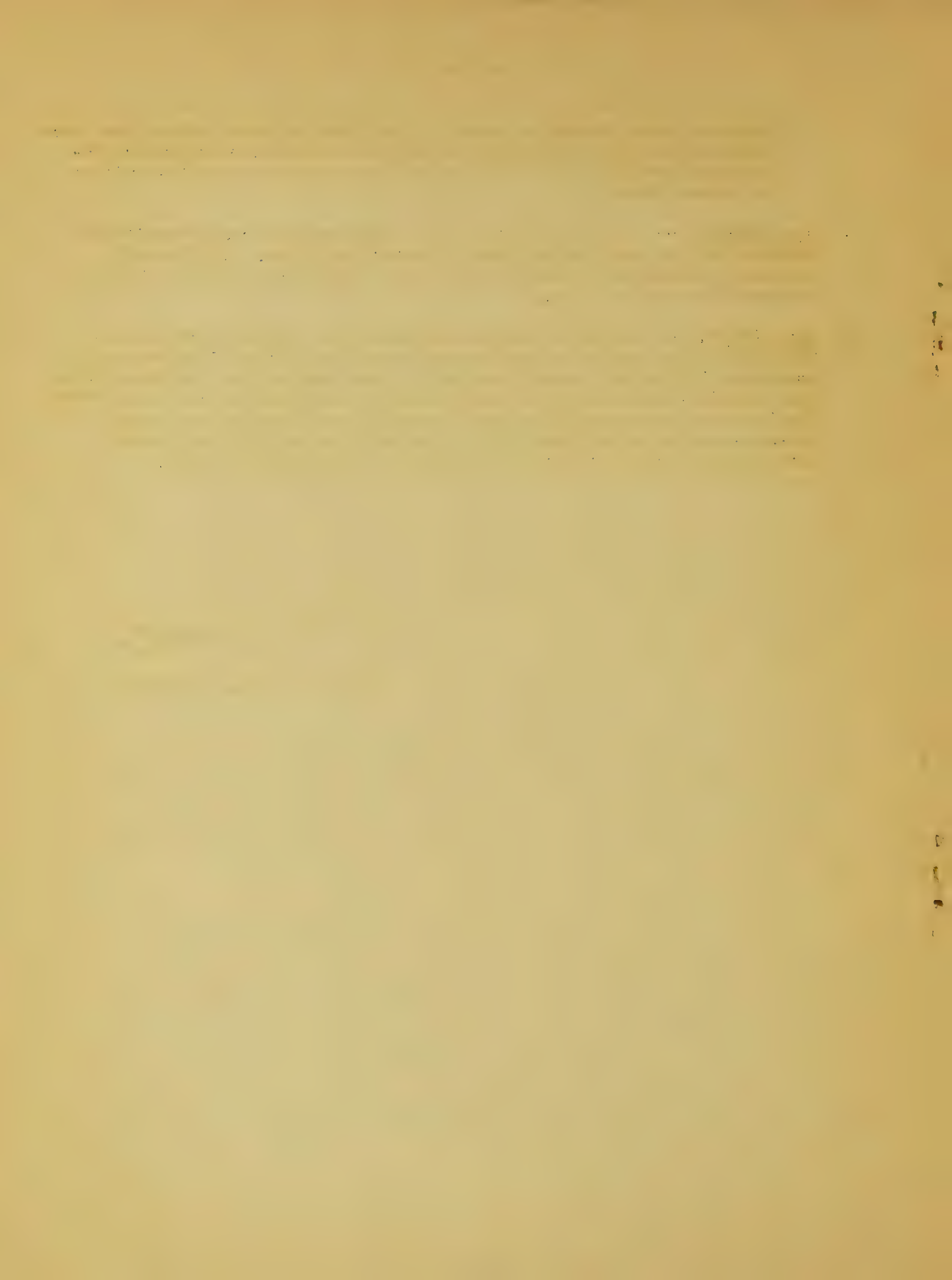
The Regional Office of the Farm Security Administration shall be furnished with a copy of each ACP-104 prepared in Kansas, Montana, New Mexico, and North Dakota. The Colorado State Office will furnish the Farm Security Administration with a copy of each ACP-104 on which payments for persons in the following counties are scheduled: Baca, Bent, Cheyenne, Crawley, Elbert, El Paso, Huerfano, Kiowa, Kit Carson, Las Animas, Lincoln, Otero, Prowers, and Pueblo. In no event will any copy of ACP-104 be forwarded to the Farm Security Administration until five days after the date on which the State Office receives the copy of ACP-104, with the check numbers listed thereon, from the Regional Disbursing Office.

Copies of form ACP-104 prepared for any State or county other than those listed above will not be sent to the Farm Security Administration unless the Director of the Western Division authorizes the State Office to forward them.

- B. Form ACP-117. -- The State Office will retain one copy and transmit the original and one copy to the General Accounting Office. The General Accounting Office will retain the copy and transmit the original to the Regional Disbursing Office.
- C. Form ACP-22. -- The State Office will retain one copy and transmit the original and six copies to the General Accounting Office. The General Accounting Office will retain one copy, return one copy to the State Office and transmit the original and four copies to the Regional Disbursing Office. The Regional Disbursing Office will retain the original and one copy, return one copy to the State Office, transmit one copy to the Control Accounts and Reports Section and one copy to the Preaudit office.



Director, Western Division



UNITED STATES DEPARTMENT OF AGRICULTURE
AGRICULTURAL ADJUSTMENT ADMINISTRATION
Washington, D. C.
★ SEP 3 1940

Issued August 12, 1940

PROCEDURE FOR THE EXAMINATION OF FORM WR-419
APPLICATION FOR PAYMENT -- RANGE LAND

PART I

SPECIAL INSTRUCTIONS:

Forms WR-419 will be received from the county in quadruplicate. After the necessary data have been entered by the State Office, the original of each approved application will be scheduled for payment and forwarded to the Preaudit office and the copies will be kept in the State Office files until Form ACP-22 covering the transmittal of Forms WR-419 to the Preaudit office has been returned to the State Office, at which time the county office and producer's copies shall be returned to the county office. It is important that these copies be returned immediately upon receipt of ACP-22 since the producer's copy will be delivered with the operator's check, thereby eliminating the necessity of preparing Form ACP-118, unless more than one operator signed Form WR-419, in which event a Form ACP-118 must be prepared and delivered with the check to each operator in addition to the operator who received with his check the producer's copy of WR-419.

EXAMINATION UNIT

- A. The examiner shall check the following entries on Form WR-419:
1. The State and county code and serial number on WR-419 must agree with the and county code and serial number on Form WR-217 Revised for the ranching unit.
- B. The examiner shall verify entries made on Form WR-419 and shall make the following entries:
1. Section II -- Basic Data.
 - a. The entry on line 1 must agree with the total acreage of range land in the ranching unit as reported on WR-217 Revised.
 - b. The entry on line 2 must agree with the grazing capacity of the ranching unit as shown on WR-217 Revised.
 - c. The entry on line 4 must agree with the acreage of mountain meadow land in the ranching unit as reported on WR-217 Revised. If an entry is made on line 4, the Form WR-419 must have been submitted from one of the counties approved in the 1940 State Handbook as a mountain-meadow county.
 - d. Enter in column (A) in the space following the dollar sign under line 1 \$0.03 if the ranching unit is located in Arizona, Colorado, Idaho, New Mexico, Oregon, Utah, or Washington. Enter \$0.02 if the ranching unit is located in California.

- e. Enter in column (A) in space following the dollar sign under line 2 \$0.75 if the ranching unit is located in Arizona, Colorado, Idaho, New Mexico, Oregon, Utah or Washington. Enter \$1.00 if the ranching unit is located in California.

2. Section III - Practices.

- a. The word "None" or "-1/2" must appear in column (C) on the line with each practice reported in section III. Where "1/2" or "1/2 plus" appears in column (C), draw a line through all the entries in column (A) and (B) on the same line.
- b. The examiner shall enter the applicable rates of payment in column (D) opposite the respective practice letters. ^{1/} Where "-1/2" has been entered in column (C) for a practice the rate to be entered for such practice in column (D) will be one-half of the rate set forth in the State Handbook.

3. Section IV - Division of Payment.

- a. The names and addresses of all the operators of the ranching unit must appear on line 2 in the columns provided. The name of each person who signed in section VI must appear on line 2.
- b. A percentage share must appear on line 4 in each column in which a name and address has been entered on line 2. The total of all of the percentages entered on line 4 must equal 100 percent. If, however, the county committee has entered in section VII a statement disapproving the share due any person, encircle such percentage on line 4.
- c. Where an indebtedness has been listed on lines 9 or 10 the name of the agency listed and the amount of indebtedness reported should agree with those shown on the register of indebtedness. The entries may be corrected if incorrect.
- d. Either an amount or the word "None" should appear in each column on line 11; however, the form may be accepted if no entry has been made on both lines 11 and 12, in which event it will be assumed that no unpaid assignment is on file and the examiner shall enter "None" on line 11 and shall initial such entry. Each case which requires the entry of the word "None" by the examiner shall be directed to the attention of the officer in charge in order that action may be taken to advise the county committee of such entry and to request that the county committee determine whether or not the entry is correct.

^{1/} In California, Colorado, and Idaho the rate for practice (b) shall be 10¢ per lb. but not in excess of \$1.00 per acre, where the county has entered "\$1.00 max." in column (B).

- e. If an amount appears in any column on line 11, the name and address of the assignee must also appear on line 12.
- f. If any person whose name has been entered on line 2 has not signed the form in section VI, enter "0" on lines 3 and 13 in the same column.

4. Section V -- Other Applications Filed or to be Filed.

The names of all operators of the ranching unit who have signed in section VI of WR-419 must appear in the first column of section V. Unless the word "None" has been entered on the line opposite the name of each operator, a check mark (✓) must have been entered in the applicable column to indicate the location of farms, other ranching units or turpentine places with respect to which the operator has filed or will file in his name an application for payment in connection with the 1940 Program of the Soil Conservation and Domestic Allotment Act.

After the increased payment has been computed for any operator who shares in the payment with respect to the ranching unit, Form WR-419, because of the \$10,000 payment limitation, will be sent to the Payment Limitation Unit to be handled in accordance with procedure in WRP-40-5 whenever --

- a. The operator is an individual, partnership, or estate and a check mark (✓) appears on the same line with the name of the operator in either the first or second column following his name.
 - (1) When a check mark (✓) appears on the same line in the third column following an operator's name, it will be disregarded when the applicant is an individual, partnership, or estate.
- b. The operator is a person other than an individual, partnership, or estate and a check mark (✓) appears on the same line with the name of the operator in either the first, second, or third column following his name.

5. Section VI -- Signatures.

The signature of each applicant in section VI must fulfill the requirements of WD - 18. The signature must agree with the name of such operator entered in column on line 2 of section IV. If the signature is a mark, it must be witnessed.

6. Section VII -- Certificate of County Committee.

- a. If any of the operators whose names have been entered on line 2, section IV have not signed in section VI, a statement must appear in the space provided in the county committee's certificate indicating that such operator refused to sign the application for payment. Any other certification in the section should be called to the attention of the officer in charge.

- b. A county committeeman must have signed on the line provided and the date the application was submitted to the county office must have been entered in the space provided. This date must not be subsequent to March 31, 1941.

COMPUTATION UNIT

- C. The computing clerk shall verify the entries made by the examiner in accordance with paragraph B above.

- D. The computing clerk shall make the following entries in section II:

1. Column (A).

- a. Enter on line 1 following "Max." the result determined by multiplying the entry on line 2 immediately after the "2," section II by 60.
- b. Enter on line 2 following "Max." the result determined by dividing the entry on 1 immediately after the "1," section II by 10.

2. Column (B).

- a. Enter on line 1 after the dollar sign the result determined by multiplying the smaller of the entries in column (A), line 1 by the rate of payment entered on the succeeding line.
- b. Enter on line 2 after the dollar sign the result determined by multiplying the smaller of the entries in column (A), line 2 by the rate of payment entered on the succeeding line.
- c. Enter on line 3 after the dollar sign the larger of (1) the result determined by multiplying the entry on line 1, column (A) immediately after the "1" or 640 acres, whichever is smaller, by \$0.10; or (2) the sum of the entries on lines 1 and 2, column (B).
- d. Enter on line 4 after the dollar sign the result determined by multiplying the entry on line 4 by \$0.35.
- e. Enter on line 5 the sum of the entries on lines 3 and 4.

- E. The computing clerk shall make the following entries in section III:

1. Line 1, Column (B).

Where an entry has been made in the space provided in the "Acres deferred" block --

- a. Enter in the "Percent Deferred" block the result determined by dividing the entry in the "Acres Deferred" block by the entry on line 1 immediately after the "1" in Column (A), Section II.

- b. Enter in "Percent of Allowance" block the result determined by multiplying the smaller of the entry in the "Percent Deferred" block or 25% by 3. This entry must not exceed 75 percent.
- c. Enter in the "Deferred Grazing Allowance" block the result determined by multiplying the entry on line 3, column (B), section II by the entry in the "Percent of Allowance" block.

2. Line 13 -- Column (B).

Where an entry has been made in one or more of the blocks in connection with practice (g):

- a. Enter in the "Total -- 5,000 cu. yds. or less" block the sum of the cubic yards in each project not in excess of 5,000 cubic yards for any project.
- b. Enter in the "Total -- more than 5,000 cu. yds." the sum of the results obtained by subtracting 5,000 from the number of cubic yards in each project.
- c. Where the letter "E" has been entered in a block for a project, the cubic yards in such project to be included in the "Total -- 5,000 cu. yds. or less" or "Total -- more than 5,000 cu. yds." blocks will be obtained as follows:
 - (1) Obtain the sum of the cubic yards entered in the block for the project and the cubic yards moved under previous programs as indicated in the county committee's certificate.
 - (a) If the sum obtained in (1) above is not in excess of 5,000, the entire cubic yardage entered in the block will be included in the total to be entered in the "Total -- 5,000 cu. yds. or less" block.
 - (b) If the sum obtained in (1) above is in excess of 5,000 and the entry in the county committee's certificate is less than 5,000, the yardage obtained by subtracting the cubic yardage entered in the county committee's certificate from 5,000 will be included in the total to be entered in the "Total -- 5,000 cu. yds. or less" block. The difference between that included in the "Total -- 5,000 cu. yds. or less" entry and the entry for the project in the block shall be included in the total to be entered in the "Total -- more than 5,000 cu. yds." block.
 - (2) If the cubic yardage moved under previous programs as indicated in the county committee's certificate is 5,000 or more the entire cubic yardage entered in the block for the project will be included in the total to be entered in the "Total -- more than 5,000 cu. yds." block.

3. Line 14, Column (B).

Where an entry has been made in one or more of the blocks in connection with practice (j)(1) obtain the sum of the entries in all the blocks and enter the result in the "Total" block.

4. Line 15, Column (b).

Where an entry has been made in one or more of the blocks in connection with practice (j)(2) obtain the sum of the entries in all the blocks and enter the result in the "Total" column.

F. Column (E).

1. Enter on line 2 the smaller of the entry in the "Deferred Grazing Allowance" block, line 1, column (B), or the entry on line 2, column (B).
2. Enter on lines 3 to 12, inclusive, the result obtained by multiplying the entry in column (B) on each line by the rate in column (D) on the same line.
 - a. Where data for practice (b) are entered, the entry to be made in column (E) for such practice shall be the smaller of the results determined by multiplying the number of pounds entered in column (B) by the rate of payment entered in column (D) or by multiplying the number of acres entered in column (B) by \$2.00 $\overline{\$1.00}$ where "-1/2" has been entered in column (C) $\overline{\text{f}}$.
3. Enter on line 13 opposite "Total -- 5,000 cu. yds. or less" block, the result determined by multiplying the entry in such block by the rate of payment entered in column (D).
4. Enter on line 13 opposite "Total -- more than 5,000 cu. yds." block the result determined by multiplying the entry in such block by the rate of payment in column (D).
5. The entry on line 14 will be obtained as follows:
 - a. Multiply the entry for each development reported in column (B) by the rate of payment in column (D).

If the result obtained for any development is less than the established minimum of \$20.00, increase the figure to \$20.00 or if the result obtained for any development is more than the established maximum of \$100.00, reduce the figure to \$100.00. (Where -1/2 appears in column (D) for the practice, the minimum and maximum payments will be reduced to \$10.00 and \$50.00 respectively.)
 - b. Add the amounts thus computed for each development in a and enter the total on line 14, column (E).
6. Line 15 -- the entry in column (E) will be obtained in the same manner as line 14.

7. Line 16 -- enter the sum of the entries in column (E).

G. Section IV.

1. Enter on line 1 after the dollar sign the result obtained by multiplying the smaller of the entry on line 5, column (B), section II or the entry on line 16, column (E), section III by .9 (90%).
2. Enter on line 5, in each column the result obtained by multiplying the entry on line 1 by the percentage (when unencircled) on line 4 in the same column.
3. Enter on line 6 in each column the increase in payment to which the person named on line 2 of the same column is entitled, in accordance with section 8 of RCP-1940. The increase will be based upon the entry on line 5.
4. Enter on line 7 in each column the sum of the entries on lines 5 and 6 in the same column. Where the entry on line 7 in the column in which the name of an operator appears on line 2 is excess of \$10,000, suspend the application to the Payment Limitation Unit after the examination is completed.
 - a. If any operator has not signed in section VI of WR-419, the entry on line 7 beneath such person's name shall be encircled and no further entry shall be made on the remaining lines in the column in which the name of such person appears. Determine that a "0" has been entered in the same column on lines 3 and 11.
5. Line 8.
 - a. Enter on line 8 in the space provided "less ____%" the percent of administrative expense as approved for the county on Form WR-Adm. 7 (Revised).
 - b. Enter on line 8 in each column the result determined by multiplying the entry on line 7 in the same column by the percentage obtained by subtracting the association expense on line 8 in the first column from 100 percent. No entry will be made on line 8 in any column when the entry in the same column on line 7 has been encircled because the applicant refused to sign the form.
6. The remaining entries in each column shall be made in accordance with the applicable procedure below:
 - a. If none of the applicants are indebted to the United States, no deductions are to be made because of crop insurance advance, and no assignment is reported on line 11 beneath the name of an applicant, transfer the amount on line 8 to line 3 of the same column.

- b. If none of the applicants are indebted to the United States and no deduction is to be made for crop insurance advance but an assignment is reported on line 11 beneath the name of an applicant, make the following entries in the same column.
- (1) On line 13 enter the amount on line 8 or that on line 11, whichever amount is smaller.
 - (2) On line 3 enter the amount, if any, by which the entry in the same column on line 8 exceeds the entry on line 13. If the entry on line 13 is equal to the entry on line 8, enter "0" on line 3.
- c. If any applicant is indebted to the United States (a grant of aid, crop insurance advance, AAA-372, or any other indebtedness having been reported in the column beneath the name of any applicant), compute in accordance with subparagraph a and b above the payment/s due any other operator/s and assignee/s of operator/s who are not indebted and thereafter forward the application to the adjustment clerk who will make the set-off in accordance with procedure in WD-7.

REVIEW CLERK

- H. The review clerk shall verify the entries made by the Computation Unit in accordance with paragraphs C to G inclusive.

PART II

PROCEDURE FOR EXAMINATION OF SUPPLEMENTAL FORMS

WR-419 EXAMINATION UNIT

- A. If any person eligible to file an application for payment with respect to range land refuses to sign the original WR-419, he may file a supplementary application within the specified time limit.

Since the payments for all operators who are entitled to share in the payments computed for the ranching unit will have been determined by the State Office and entered on the original Form WR-419, it will not be necessary to perform the same computations on any supplementary application submitted with respect to such ranching unit. Accordingly, when a supplemental Form WR-419 is received in the State Office, the State Office copy of the original application shall be withdrawn from the files and attached to the supplementary application.

The examiner shall compare the two forms to determine that the data reported thereon, including any additional certification by the county committee in section VII are in agreement. If the supplementary application is found to be correct, the notation "Computation on application No. _____," together with the State and county code and ranch serial number of the original WR-419 entered in the blank space shall be written across section III. The payment

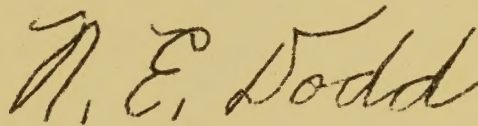
computed on the original WR-419 for the applicant who failed to sign the original form shall be transferred to line 7 of the appropriate column in section IV of the supplemental WR-419, signed by such applicant.

COMPUTATION UNIT

- B. Entries on lines 3 and 8 to 13 inclusive, section IV of the supplemental WR-419 shall be made in accordance with the applicable procedure in paragraph G, part I of this WRP-40-7.

REVIEW CLERK

- C. review clerk shall verify the entries made by the Computation Unit.

A handwritten signature in dark ink, appearing to read "N. E. Dodd". The signature is fluid and cursive, with the first letters of each name being capitalized and prominent.

/s/ N. E. Dodd
Director, Western Division.

